San Juan Unified School District
Regular Meeting of the Board of Education
3738 Walnut Avenue, Carmichael, California 95608

Zima Creason, President
Pam Costa, Vice President
Saul Hernandez, Clerk
Ben Avey, Member
Paula Villescaz, Member
Tanya Kravchuk, Member
Vacant, Member

PUBLIC PARTICIPATION GUIDELINES

Board of Education meetings are held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Alternatively, you can view the board meeting on YouTube from a computer, mobile device or tablet. The YouTube link can be found on the district's YouTube channel or by visiting https://www.sanjuan.edu/boardmeeting where the link will be posted approximately 15 minutes prior to the start of the meeting. The district has taken the following steps to assist the public in offering public comment:

1. In Person Public Comment. Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.

2. Online Submission of Public Comment. Members of the public may submit written comments by using the comment form located on the district website at http://www.sanjuan.edu/boardmeeting. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.

The business to be considered at this board meeting is on the following agenda:

Board of Education Agenda
June 27, 2023

A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS – 5:45 p.m.

1. Visitor Comments (for closed session agenda items only)
   Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

B. CLOSED SESSION – 5:45 p.m.

1. Student expulsions in two cases (Education Code section 48918[f]).
2. Collective bargaining matters – discussion with negotiator Daniel Thigpen, Executive Director, Labor Relations and Government Affairs, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units; and regarding non-represented groups: management and confidential units (Government Code section 54957.6).

C. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE – 6:30 p.m.

D. APPROVAL OF THE MINUTES – June 13, 2023, regular meeting, pages 2524-2527.

E. ORGANIZATIONS/ANNOUNCEMENTS – 6:35 p.m.

1. Recognition
a. Action: Adoption of Resolution No. A-429 recognizing retiring General Counsel Linda C.T. Simlick. (Bassanelli)
2. Staff Reports
3. Board-appointed/District Committees
4. Employee Organizations
5. Other District Organizations
6. Closed Session/Expulsion Actions (Government Code section 54957.1)

F. VISITOR COMMENTS – 6:50 p.m.

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic.

Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

G. CONSENT CALENDAR – G-1/G-26 – 7:20 p.m.

Action: The administration recommends that the consent calendar, G-1 through G-26, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. *Personnel – appointments, leaves of absence, separations, reassignments/change in work year and job description/salary range change.

2. *Purchasing Report – purchase orders and service agreements, change orders, construction and public works bids, piggyback contracts and bids/RFPs.

3. *Business/Financial Report – notices of completion and warrants and payroll.

4. *Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

5. *Approval of the revisions to Board Policy 5141.52 Suicide Prevention. (Discussed: 06/13/2023).

6. *Approval of the revisions to Board Policy 5141.33 Head Lice. (Discussed: 06/13/2023).

7. *Approval of the 2023-2024 Special Education Local Plan Area (SELPA).

8. *Approval of the 2022-2023 Actuarial Report (OPEB – other post-employment benefits).

9. *Acceptance of the 2021-2022 Annual Independent Financial Audit Report for Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy.

10. *Acceptance of the 2021-2022 Annual Independent Financial Audit Report for California Montessori Project.

11. *Acceptance of the 2021-2022 Annual Independent Financial Audit Report for Gateway International School.

12. *Acceptance of the 2021-2022 Annual Independent Financial Audit Report for Golden Valley Orchard Charter and Golden Valley River Charter.

13. *Acceptance of the 2021-2022 Annual Independent Financial Audit Report for Options For Youth.

14. *Acceptance of the 2021-2022 Annual Independent Financial Audit Report for Visions In Education.

15. *Approval to implement the following grant, if funded: Strengthening Career and Technical Education for the 21st Century Act (Perkins V), 2023-2024.

16. *Approval to implement the following grant, if funded: Learning Communities for School Success Program, 2023-2026.

17. *Approval to implement the following grant, if funded: Indian Education Formula Grant Program, 2023-2024.

18. *Adoption of Resolution No. 4086, approving the fifth amendment to the lease agreement for the Rio Americano High School CTE modernization project no. 208-9495-P1, Health Science project no. 208-9495-P2 and Manufacturing and Product Development project no. 208-9495-P3, between San Juan Unified and CORE Construction Inc. dba CORE Construction Management.

19. *Adoption of Resolution No. 4087, approving the fifth amendment to the lease agreement for the Arcade Fundamental Middle School project no. 001-9512-P1 between San Juan Unified and Clark & Sullivan Builders Inc. dba Clark/Sullivan Construction.

20. *Adoption of Resolution No. 4088, approving the fifth amendment to the facilities lease agreement for the Katherine Johnson Middle School new construction project no. 055-9512-P1 between San Juan Unified and Flint Builders, Inc.

21. *Approval of the second amendment to the facilities lease agreement for California Montessori Project Charter School (Littlejohn campus) effective July 1, 2021 through June 30, 2026.

22. *Approval of the second amendment to the facilities lease agreement for California Montessori Project Charter School (Coleman campus) effective July 1, 2021 through June 30, 2026.

23. *Approval of the 2023-2024 lease agreement for the County of Sacramento, California Children Services, at the property located at 4848 Cottage Way, Carmichael, CA 95608 effective July 1, 2023 through June 30, 2024.

24. *Approval of the 2023-2024 lease amendment for Improve Your Tomorrow at the property located at 1400 Bell Street, Sacramento, CA 95825 effective July 1, 2023 through June 30, 2024.

25. *Approval of the 2023-2024 lease amendment for Project Optimism Inc. at the property located at 2815 Gunn Road, Carmichael, CA 95608 effective July 1, 2023 through June 30, 2024.

26. *Approval of the 2023-2024 lease amendment for Youth Development Network at the property located at 6141 Sutter Avenue, Carmichael, CA 95608 effective July 1, 2023 through June 30, 2024.

*Material provided.

H. CONSENT CALENDAR (continued, if necessary)

Discussion and action on the items removed from the consent calendar.

I. BUSINESS ITEMS

1. Community Eligibility Provision – 7:25 p.m. (Camarda)

Material provided.

Report: regarding an update on the Community Eligibility Provision.

2. California School Dashboard Local Indicators – 7:40 p.m. (Slavensky)

Material provided.

Report: regarding the district's measurement of progress for the local indicators related to the state accountability dashboard.

3. Local Control and Accountability Plan – 7:55 p.m. (Slavensky)

Material provided. (Public Hearing/Discussed: 06/13/2023).

Action: The superintendent is recommending that the board approve the district's 2021-2024 Local Control and Accountability Plan (LCAP).

4. Choices Charter School California School Dashboard Local Indicators – 8:00 p.m. (Ginter)

Material provided.

Report: regarding the Choices Charter School measurement of progress for the local indicators related to the state accountability dashboard.

5. Choices Charter School Local Control and Accountability Plan – 8:10 p.m. (Ginter)

Material provided. (Public Hearing/Discussed: 06/13/2023).

Action: The superintendent is recommending that the board approve the 2021-2024 Choices Charter School Local Control and Accountability Plan (LCAP).

6. Adoption of the 2023-2024 Budget – 8:15 p.m. (Stahlheber)

Material provided. (Public Hearing/Discussed: 06/13/2023).

Action: The superintendent is recommending that the board adopt the San Juan Unified 2023-2024 budget, including the Education Protection Account spending plans for the district and Choices Charter School, the excess reserves in the ending fund balance, and the district staffing standards, and also approve the revisions to the 2022-22023 budget.

7. Public Hearing: Department of Toxic Substance Control Preliminary Endangerment Assessment for Arcade Fundamental Middle School – 8:20 p.m. (Camarda)
Material provided.

Public Hearing: regarding the Preliminary Endangerment Assessment (PEA) for the Arcade Fundamental Middle School Project No. 001-9512-P1.

J. BOARD REPORTS – 8:25 p.m.

K. FUTURE AGENDA – 8:35 p.m.
The board may wish to identify items to be discussed at future meetings and the reasons therefore.

B. CLOSED SESSION (continued, if necessary)
Announcement of topics/announcement of actions.

L. ADJOURNMENT – 8:40 p.m.

The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3). When an item indicates "material provided," the additional information is available prior to the meeting in the Information and Communication Office, 3738 Walnut Avenue, Carmichael, (916) 979-8281, or on the district website at www.sanjuan.edu.

*A person with a disability may contact the Board of Education office at (916) 971-7111, or email **stephanie.cunningham@sanjuan.edu** at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.*

*Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email **stephanie.cunningham@sanjuan.edu** at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.*

NOTE: The times indicated are approximate.

Mission Statement
Valuing diversity and excellence, the San Juan Unified School District's mission is to educate and inspire each student to succeed and responsibly contribute to a radically evolving world by providing innovative, rigorous, student-focused instruction and programs in a safe, caring and collaborative learning community.

San Juan Unified School District
Board of Education
3738 Walnut Avenue, Carmichael, California 95608

Board of Education Minutes
June 13, 2023

Regular Meeting
Board of Education
5:15 p.m.

Open Session/Call to Order/Announcement of Closed Session Topics (A)
The June 13 regular meeting was called to order by the president, Zima Creason. The board meeting was held in person and was also streamed to the district's YouTube channel.

Roll Call
Present:
Zima Creason, president
Pam Costa, vice president
Saul Hernandez, clerk
Ben Avey, member
Paula Villescaz, member
Tanya Kravchuk, member
Vacant:
Trustee area 7, member

Visitor comments: Closed Session (A-1)
There were no closed session visitor comments.

Closed Session (B)
The meeting was then recessed with the board convening in closed session to consider student expulsions in two cases (Education Code section 48918[f]) and to consider two personnel matters (Government Code section 54957) – non-re-election of probationary teacher (Education Code section 44929.21[b]) and superintendent's evaluation.

Reconvene Open Session/Pledge of Allegiance (C)
At 6:30 p.m., the meeting was called back to order by the president, Zima Creason, who then led the group in the Pledge of Allegiance.

Minutes Approved (D)
It was moved by Ms. Villescaz, seconded by Ms. Costa, that the minutes of the May 23 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [Creason, Costa, Hernandez, Avey, Villescaz, Kravchuk].

Recognition: ABC10 2022-2023 Esquire IMAX Teacher of the Year (E-1a)
Assistant Superintendent of Human Resources Paul Oropallo recognized Jessica Campos as the ABC10 2022-2023 Esquire IMAX Teacher of the Year.

Board-appointed/District Committees (E-3)
Myel Thelen, chair of the Curriculum, Standards, Instructional and Student Services Committee (C&S), provided an update on the work of the committee.

Closed Session/Expulsion Actions (E-6)
Mr. Hernandez reported on three closed session actions: (1.) The board voted unanimously to accept a hearing panel's recommendation of one suspended expulsion in case number M-58 and one expulsion in case number S-48; (2.) On a motion by Ms. Kravchuk, and seconded by Ms. Villescaz, the board voted unanimously to non-reelect one probationary certificated employee, ID number 584528; and (3.) The board has completed its evaluation of Superintendent Bassanelli for the period of January 2023 through June 2023. On a motion by Ms. Kravchuk, and seconded by Ms. Costa, the board voted unanimously to give Superintendent Bassanelli a positive evaluation. Based on the positive evaluation, Superintendent Bassanelli will receive a one-year extension of her employment contract, to June 30, 2027, as well as continue to receive the same health and welfare benefits and salary adjustments as other district administrators.

Visitor Comments (F)
Ben Hesch shared information about his personal experiences as a student in the district.

Marsha Hesch shared information regarding her son's experiences as a student in the district.

Veronica Pascual expressed support for holding all district meetings in person.

Tathiana Sanchez made comments about participation of Latino families at school sites.

Janet Pacheco spoke about more mental health supports for students.

Carolina Anguiano expressed support for District English Learner Advisory Committee (DELAC) meetings being in person.

Brenda Gonzalez spoke about the available resources for English learners.

Lucero Soto shared information about the organization Sacramento ACT and its work to increase parent engagement.

Consent Calendar Approved (G-1/G-11)
It was moved by Mr. Hernandez, seconded by Ms. Costa, that the consent calendar items G-1 through G-11 be approved. MOTION CARRIED UNANIMOUSLY [Creason, Costa, Hernandez, Avey, Villescaz, Kravchuk].

Personnel (G-1)
Appointments, separations, errata and job description/salary range change – approved as submitted.

Purchasing Report (G-2)
Purchase orders and service agreements, change orders, construction and public works bids, piggyback contracts and bids/RFPs – approved as submitted.

Gifts (G-3)
Acceptance of gifts to Bella Vista High School and Dyer-Kelly Elementary School.

Surplus Property Report (G-4)
Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

CIF Superintendent's Designation of Athletic League Representatives (G-5)
Approval of California Interscholastic Federation (CIF) superintendent's designation of athletic league representatives for the 2023-2024 school year.

Early Childhood Education Program Self-Evaluation (G-6)
Approval of the California State Preschool Program (CSPP) and Children's Center (CCTR) Program, Program Self-Evaluation for the 2022-2023 school year.

2023 High School Scholarship Award (G-7)
Approval of the 2023 high school scholarship award for Casa Roble Fundamental High School.

Short-Term Warehouse/Delivery Worker Position (G-8)
Approval of a short-term warehouse/delivery worker position for Business Support Services effective 07/03/2023 until 12/22/2023.

Resolution No. 4083: Starr King K-8 Lease Amendment No. 2 (G-9)
Adoption of Resolution No. 4083 approving the second amendment to the lease agreement for Starr King TK/Kindergarten new construction project no. 147-9512-P1 between San Juan Unified School District and Otto Construction.

Resolution No. 4084: Coleman Elementary School Lease Amendment No. 1 (G-10)
Adoption of Resolution No. 4084 approving the first amendment to the facilities lease for Coleman Elementary School (CMP Charter) modernization project no. 106-9495-P1 between San Juan Unified School District and Core Construction.

Resolution No. 4085: Mariemont Elementary School Lease Amendment No. 2 (G-11)
Adoption of Resolution No. 4085 approving the second amendment to the lease for the Mariemont Elementary School modernization and interim housing project nos. 130-9495-P1 & 130-9495-P2 between San Juan Unified School District and S+B James Construction California, Inc.

Public Hearing: Local Control and Accountability Plan (I-1)
Interim Deputy Superintendent of Schools and Student Support Amy Slavensky introduced Director of Continuous Improvement and LCAP Gianfranco Tornatore who gave a detailed presentation on the district's Local Control and Accountability Plan (LCAP) which included an overview of the LCAP, an update on the goals, actions and metrics, an overview of the budget and information regarding engagement of the LCAP Parent Advisory Committee. Ms. Creason declared the topic of the LCAP a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Creason declared the public hearing closed. Ms. Creason then invited board members to speak. Mr. Avey spoke about some of the positive outcomes as well as several areas that he sees as opportunities for growth. Ms. Costa said she appreciated the input that was gathered from educational partners. Ms. Kravchuk made comments regarding academic outcomes and offered suggestions about several LCAP actions. Ms. Villescaz commented about student connectedness to school and attendance and inquired about hiring of staff. Superintendent Bassanelli spoke about the LCAP and School Plans for Student Achievement (SPSA), and she noted that not all district initiatives are reflected in the LCAP. Mr. Hernandez commented about how the district has improved over the years in regards to LCAP planning. Action was scheduled for June 27.

Public Hearing: Choices Charter School Local Control and Accountability Plan (I-2)
Director of Admissions and Family Services Brian Ginter introduced Director of Choices Charter School Brent Givens who gave a presentation on the LCAP for Choices Charter School which included information on engaging educational partners, identification of key themes, focus areas and goals and a 2023-2024 budget overview of revenues and expenditures. Ms. Creason declared the topic of the Choices Charter School LCAP a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Creason declared the public hearing closed. Action was scheduled for June 27.

Public Hearing: Presentation of the 2023-2024 Budget (I-3)
Chief Financial Officer Jennifer Stahlheber presented the proposed 2023-2024 budget, including staffing standards, the use of Education Protection Account (EPA) funds, and the substantiation of excess reserves (required by Senate Bill 858) for discussion. Ms. Creason declared the topic of the 2023-2024 budget a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Creason declared the public hearing closed. Board members made comments and asked clarifying questions, which Ms. Stahlheber addressed. Action was scheduled for June 27.

Public Hearing: Temporary Interfund Borrowing of Cash (I-4)
Ms. Stahlheber presented the item. Ms. Creason declared the topic of temporary interfund borrowing of cash a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Creason declared the public hearing closed. It was moved by Mr. Avey, seconded by Ms. Villescaz, to adopt Resolution No. 4082, to permit temporary interfund borrowing of cash. MOTION CARRIED UNANIMOUSLY [Creason, Costa, Hernandez, Avey, Villescaz, Kravchuk].

Early Literacy Support Block Grant Annual Update (I-5)
Director of Professional Learning and Innovation Nicole Kukral introduced Dyer-Kelly Elementary School Principal Jamal Hicks and Vice Principal Roxanne Stellmacher, who gave a presentation on the implementation of the school's Early Literacy Support Block Grant. Mr. Hicks reviewed background information, the purpose of the grant and explained the timeline, which began with a planning year in 2020-2021 followed by three years of implementation. Ms. Stellmacher discussed the four areas of focus that were identified for implementation and shared i-Ready growth data. Mr. Hicks then discussed next steps. Board members commended Dyer-Kelly staff on their efforts. It was moved by Ms. Costa, seconded by Ms. Kravchuk, to approve the Early Literacy Support Block Grant annual report. MOTION CARRIED UNANIMOUSLY [Creason, Costa, Hernandez, Avey, Villescaz, Kravchuk].

Special Education Community Advisory Committee Bylaws (I-6)
Chief of Staff Trent Allen presented the item, noting the changes that were incorporated from the discussion at the previous board meeting. It was moved by Mr. Avey, seconded by Mr. Hernandez, that the revisions to the Special Education Community Advisory Committee bylaws be approved. MOTION CARRIED UNANIMOUSLY [Creason, Costa, Hernandez, Avey, Villescaz, Kravchuk].

Proposed Revisions to Board Policy 5141.52 Suicide Prevention (I-7)
Associate Superintendent of Educational Services Debra Calvin, Ed.D., introduced Director of Student Support Services Dominic Covello who presented the item for discussion. Board members made comments, posed questions and offered suggestions to the language, which staff said would be incorporated into the board policy. Action was scheduled for June 27.

Proposed Revisions to Board Policy 5141.33 Head Lice (I-8)
Mr. Covello presented the item for discussion. There being no questions or comments from the board, action was scheduled for June 27.

Board Reports (J)
Ms. Villescaz congratulated the class of 2023 graduates, and she reported that she attended the Sacramento Pride Parade, along with San Juan Unified staff, parents and students.

Future Agenda (K)
Mr. Avey reiterated his interest in discussing a process for board members to host after-hours community meetings at a school site. There being no majority interest of the board, the item was not added to the future agenda.

Ms. Kravchuk inquired about the extension of public comment time for the disabled community, which Superintendent Bassanelli said staff would explore best practices.

Adjournment (L)
At 8:48 p.m., there being no further business, the regular meeting was adjourned.

_____ _____
Zima Creason, Board President Melissa Bassanelli, Secretary

Approved: _____
:sc

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: E-1 (a)

MEETING DATE: 06/27/2023

SUBJECT: Resolution Honoring Linda C.T. Simlick

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Administration

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. A-429 recognizing retiring General Counsel Linda C.T. Simlick for her more than 22 years of service to San Juan Unified School District.

RATIONALE/BACKGROUND:
General Counsel Linda C.T. Simlick is retiring after more than two decades of service in the district's legal services department where she has been instrumental in providing guidance and helping craft policy with district leaders and the board.

ATTACHMENT(S):
A: Resolution No. A-429

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

PREPARED BY: Trent Allen, APR, Chief of Staff TA

APPROVED BY: Melissa Bassanelli, Superintendent of Schools MB

San Juan Unified School District
Resolution No. A-429

Resolution Honoring Linda C.T. Simlick

WHEREAS, Linda C.T. Simlick has led a distinguished career in the field of law and education; and

WHEREAS, Linda has dedicated more than 22 years of service to the district's students, families, staff members and community; and

WHEREAS, Linda has been a trusted and valued counselor to multiple San Juan Unified superintendents and boards of education; and

WHEREAS, Linda is currently the longest-serving member of the Superintendent's Cabinet with more than 18 years of service; and

WHEREAS, Linda is a recognized leader within the school legal services field having provided mentorship and guidance to her staff and others; and

WHEREAS, Linda's knowledge and expertise in special education has provided guidance for families and practitioners; and

WHEREAS, Linda has been an advocate for fairness, equity and the rights of others through her work and her leadership within the district; and

WHEREAS, Linda's efforts have directly impacted the lives of students, families and educators; and

WHEREAS, Linda will retire from service in the district this summer.

NOW, THEREFORE, BE IT RESOLVED by the San Juan Unified School District Board of Education, that we hereby recognize and express sincere appreciation to Linda C.T. Simlick for her services to the district and extend our heartfelt best wishes for her good health and happiness in retirement.

Attested to this
27th day of June 2023

Melissa Bassanelli, Superintendent of Schools

Board of Education
San Juan Unified School District
Sacramento County, California

Zima Creason, President

Pam Costa, Vice President

Saul Hernandez, Clerk

Ben Avey, Member

Paula Villescaz, Member

Tanya Kravchuk, Member

Vacant, Member

HUMAN RESOURCES

The following reports are submitted for board approval

Personnel Pages	Page #
Appointments	
Management	1
Certificated	
Classified	1
Leaves of Absence	
Management	
Certificated	1
Classified	1
Separations	
Management	
Certificated	1
Classified	1-2
Pre-Retirement Reduced Workload	
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Certificated	2-15
Classified	3-24
Unrepresented	
Cabinet Contracts/Extension of Contract	
Recommendation to Extend A District Intern Credential	
Certificated	
Credential Approval Recommendations	
Certificated	
Charter School Personnel Actions	
Choices	

1. APPOINTMENTS

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Promotion	Amaral-Alexander, Pirkko	Prob	Vice Principal	Greer	07/21/23
Promotion	George, Lauren	Prob	Vice Principal	Del Paso Manor	07/21/23
Promotion	Graber, Jessica	Prob	Vice Principal	Starr King	07/21/23
Promotion	Manley, Laini	Prob	Vice Principal	Thomas Edison	07/21/23
Promotion	Nicholson, Rene	Prob	Vice Principal	Dyer Kelly	07/21/23

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Cubrillo, Bojana	Prob	Child Development Assist-SA	Cambridge Heights ECE	06/12/23
New Hire	Madrigal, Elda	Prob	Child Development Assist-SA	Green Oaks ECE	06/06/23
New Hire	Mezer, Haneen	Prob	Child Development Assist-SA	Deterding	06/15/23
New Hire	Norman, Bradley	Prob	Expnd Lrng Progs Assistant	Pupil Personnel Services	06/02/23
New Hire	Patel, Poojaben	Prob	Non-Instructional Support	Howe Ave ECE	06/06/23
New Hire	Wrockloff, Caitlin	Prob	Secretary	Special Ed - Kenneth	06/20/23
Promotion	Giffin, Harold	Prob	Senior Analyst (Confidential)	Human Resources	07/01/23

2. LEAVES OF ABSENCE

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Unpaid	Raj, Mandeep	Prob	Counselor-7/8	Arden	03/17/23 06/07/23

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Unpaid	Downie, Rachael	Perm	Instructional Assistant I	Coyle Avenue	05/23/23 06/06/23

3. SEPARATIONS

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Retirement	Reilly, Neil	Perm	Tch-Grade 9/12	El Camino	12/31/23

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Deceased	Crain, Ian	Perm	Instructional Assistant III	Northridge	06/06/23
Resignation	Billo, Lily	Perm	Instructional Assistant I	Lichen	06/06/23
Resignation	Blackburn, Daniel	Perm	Instructional Assistant I	Carmichael	05/22/23
Resignation	Bursee, Emily	Perm	Intermediate Clerk Typist	Pasadena Avenue	05/27/23
Resignation	Canfield, Alicia	Prob	Instructional Assistant I	Ottoman	06/06/23
Resignation	Drechny, Andrew	Perm	Instructional Assistant I	Deterding	06/06/23
Resignation	Ellsworth, Beth	Perm	Instructional Assistant I	Pershing	06/06/23
Resignation	Ferguson, Dominick	Prob	Campus Monitor	Encina	06/06/23
Resignation	Gonzales, Victor	Prob	Expnd Lrng Progs Site Fac	Pupil Personnel Services	06/12/23
Resignation	Herrera, Melissa	Prob	School Playground Rec Aide	Pasadena Avenue	05/30/23
Resignation	Holaday, Karen	Prob	Instructional Assistant I	Mariposa	06/06/23
Resignation	Hronis, Gregory	Perm	Instructional Assistant I	Grand Oaks	06/06/23
Resignation	Laughlin, Calvin	Prob	Expnd Lrng Progs Assistant	Pupil Personnel Services	06/05/23
Resignation	Lema, Sierra	Prob	Expnd Lrng Progs Assistant	Pupil Personnel Services	06/06/23
Resignation	Lindenfield, Ashley	Prob	School Playground Rec Aide	Del Dayo	05/18/23
Resignation	Luna, Natanael	Perm	Sch/Community Interv.Asst	Central Enrollment/Family	06/02/23
Resignation	Marfia, Emily	Perm	College & Career Center	San Juan	06/09/23
Resignation	Marlette, Cortney	Perm	Elem School Secretary	Woodside	06/12/23
Resignation	Martinez Razo, Wendy	Prob	Nutrition Services Worker I	Encina	05/26/23
Resignation	McDonough, Taryn	Prob	Intermediate Clerk Typist	Rio Americano	06/06/23
Resignation	Mijach, Nging	Prob	Instructional Assistant I	Cameron Ranch	06/06/23
Resignation	Miller, Erika	Prob	Instructional Assistant I	Cameron Ranch	06/06/23
Resignation	Nabulsi, Duha	Perm	Instructional Assistant I	Cameron Ranch	05/31/23
Resignation	Ochoa, Citlaly	Perm	Instructional Assistant I	Cameron Ranch	06/06/23

3. SEPARATIONS (Continued)

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Popp, Janice	Perm	Nutrition Services Worker I	Barrett	06/06/23
Resignation	Prizmich, Heather	Perm	Inst Assistant Academy	La Entrada	06/16/23
Resignation	Ricci, Jennifer	Perm	Nutrition Services Worker I	Thomas Kelly	06/06/23
Resignation	Rich, Maxine	Perm	Instructional Assistant I	Mission Avenue	06/06/23
Resignation	Robinson, Jennifer	Perm	School Playground Rec Aide	Greer	05/12/23
Resignation	Sanchez, Pete	Perm	Instructional Assistant I	Thomas Kelly	06/06/23
Resignation	Sandberg, Linsey	Perm	Instructional Assistant I	Del Dayo	06/06/23
Resignation	Talent, Brooke	Prob	Instructional Assistant II	Cameron Ranch	06/06/23
Resignation	Walker, Andra	Prob	Instructional Assistant III	Carnegie	06/06/23
Resignation	Whittaker, Akiko	Perm	Nutrition Services Worker I	Casa Roble	06/06/23
Retirement	Cassano, Thealisa	Perm	Nutrition Services Worker II	Mariposa	06/06/23
Retirement	Crone, Lila	Perm	Nutrition Services Worker I	Northridge	06/06/23
Retirement	Fox, Patricia	Perm	Instructional Assistant II	Rio Americano	06/06/23
Retirement	Grega, Eileen	Perm	Inst Asst/Bilingual-Spanish	San Juan	06/06/23
Retirement	Robben, Barbara	Perm	Instructional Assistant II	Bella Vista	06/06/23
Retirement	Van Buskirk, Janice	Perm	Child Development Assistant	Howe Ave ECE	06/08/23
Retirement	Wilner, Jane	Perm	Instructional Assistant II	Starr King	06/06/23
Termination	CL #566	Prob	Groundskeeper	Maintenance & Operations	05/26/23
Termination	CL #567	Prob	Van Driver	Transportation	05/31/23
Termination	CL #568	Prob	Nutrition Services Worker	Nutrition Services	05/16/23
Termination	CL #569	Perm	Instructional Assistant III	Teaching and Learning	05/19/23

4. REASSIGNMENTS / CHANGE IN WORK YEAR

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Reassignment	David, Julian	Perm	Vice Principal	Howe Avenue	07/21/23

5. JOB DESCRIPTION / SALARY RANGE CHANGE

CERTIFICATED SUPERVISORY

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Summer School Administrator	SJPEC	New		Stipend	06/28/23

CERTIFICATED

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Athletic Director	SJTA	New		Stipend	06/28/23
Exhibit D-6 Remaining % of .75 allocation	SJTA	Update			06/28/23
Exhibit D-7 Remaining % of .75 allocation	SJTA	Update			06/28/23
Exhibit D-9 Remaining % of .75 allocation	SJTA	Update			06/28/23
Exhibit D-11 Remaining % of .75 allocation	SJTA	Update			06/28/23
Intramural Coordinator	SJTA	New		Stipend	06/28/23
Summer School Administrator	SJTA	New		Stipend	06/28/23
Teacher In Charge	SJTA	New		Stipend	06/28/23

5. JOB DESCRIPTION / SALARY RANGE CHANGE (Continued)

CLASSIFIED

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Behavior Support Assistant	CSEA	New		35	06/28/23
Cultural Communication Specialist	CSEA	New		50	06/28/23
Nutrition Services Warehouse & Procurement Technician	CSEA	New		31	06/28/23

JOB DESCRIPTION

POSITION TITLE: Summer School Administrator

DEFINITION: This position is a stipend-paid position and will be responsible for all aspects of administration for the designated summer school program and/or activities.

DIRECTLY RESPONSIBLE TO: Program Manager of Summer School Programs

SUPERVISION OVER: Certificated, Classified and Volunteer personnel as assigned.

DUTIES AND RESPONSIBILITIES:

1. Assists in overall administration of the summer schools' programs and activities.
2. Provides leadership and guidance to students, staff and families.
3. Develops communication networks that enable school personnel, parents and community leaders to be knowledgeable about the programs and activities.
4. Assist in the recruitment and selection of personnel.
5. Assist with the planning, development, coordination, training and implementation of designated summer school program and/ or activities.
6. Plans and facilitates program meetings with staff and school personnel.
7. Perform other duties as assigned.

QUALIFICATIONS:

Training, Education, and Experience: Possession of a valid California Teaching Credential and an Administrative Services Credential or Certificate of Eligibility that can be activated. Preference will be given to current site administrators.

Knowledge, Skills and Abilities: Knowledge of related California Education Code requirements; knowledge and skills in the administration of summer school programs; knowledge and skills in the areas of program and staff evaluation; knowledge of assessment and evaluation, collaborative service delivery and program-related strategies; skill in interpersonal communications with students, parents, staff and administration; skill in presenting effective oral and written communications; ability to effectively work with students, school personnel, parents and district personnel; skill in organizational and time management techniques.

WORKING CONDITIONS:

Work Environment:

- Indoor office environment
- Moderate noise
- Continuous contact with staff, students, parents, and the community
- Frequent interruptions and significant distractions

- Contact with dissatisfied and/or uncooperative individuals

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- Communicate to exchange information both in person, in small groups, and/or on the telephone
- Inspect documents and other written materials with fine print
- Move about facilities to conduct work, including walking, sitting, or remaining in a stationary position for extended periods of time
- Operate office equipment requiring repetitive hand movement and fine coordination
- Physical, mental and emotional stamina to endure long hours, under sometimes stressful conditions

Board Approved: TBD

JOB DESCRIPTION

POSITION TITLE: Athletic Director, High School

DEFINITION: This position is a stipend-paid position and will be responsible for coordinating athletic activities for high school athletics. This position will report to the principal and will receive support from the district athletic director. The ideal candidate will have established athletic experience serving as an athletic coach or athletic director and will have a solid track record in managing flexible and reliable administrative systems.

DUTIES AND RESPONSIBILITIES:

Athletic Program Development/ Personnel Management

1. Develops and communicates a strategic plan with the Principal/VP over athletics that outlines the vision, goals and objectives of the athletic program that aligns with the district's mission to prepare students for college, leadership and life.
2. Takes initiative to identify areas for program improvement and implements solutions that lead to program efficiencies and best practices.
3. Facilitates monthly coaches meeting to review policies and expectations of the athletic program.
4. Fosters a collaborative environment with coaches, athletes, parents and school personnel.
5. Serves as liaison between coaching staff members and school administration.
6. Ensures all coaching vacancies are filled with qualified candidates; verify all coaches are cleared by the district office prior to coaching (i.e., TB, Live Scan, background check etc.).
7. Observes coaches on a bi-weekly basis and provides evaluative feedback to ensure coaches meet expectations and fulfill the mission and vision of the athletic program.
8. Serves as point person if a conflict or concern arises with coaching staff or student athletes.

Administrative/Organization Responsibilities/Budget & Fundraising:

1. Represents school at CIF league meetings.
2. Attends regular planning meetings with Principal/VP over athletics at the school.
3. Ensures that equipment is properly inventoried and maintained by coaches.
4. Works with League Commissioners and coaches to create athletic schedules for all sports programs.
5. Responsible for securing all athletic facilities (including off-site facilities via permits).
6. Coordinates with maintenance & operations for the maintenance and repair of athletic fields, track, gymnasium, etc.

7. Assists coaches in setting up game management and transportation as needed.
8. Maintains a current file of student-athletes with all necessary participation requirements which includes discipline and game suspension records, grade eligibility, physical forms, CIF compliance paperwork, etc.
9. Encourages all athletic coaches facilitate a parent meeting at the start and end of the athletic season.
10. Runs eligibility reports to ensure all student athletes are authorized to participate in sports programs.
11. Ensures all CIF transfer paperwork for student athletes is submitted to the CIF in a timely manner.
12. Organizes physicals for students prior to beginning of school.
13. Arranges for a medical doctor/paramedic for all home athletic games.
14. With the principal/VP, develops and monitors and controls the school athletic budget. Will ensure funding is available before purchases are made and that purchases are consistent with needs, school colors and school mascot.
15. Develops a schoolwide strategic fundraising plan to raise funds for athletic programs that encourages active participation among coaches, athletes, parents and school personnel.
16. Ensures the correct process is followed for the collection of ticket proceeds at all athletic events.

QUALIFICATIONS:

Experience:
Coaching experience preferred. Strong ability to lead and develop positive working relationships with coaches, student athletes, parents, staff and school administration. Commitment to customer service and professional conduct. High level of personal responsibility and drive toward program goals. Knowledge of CIF policies and procedures.

Board Approved: TBD

Not more than three (3) hours per day may be submitted on those days included on the work day calendar. Not more than six (6) hours per day may be submitted on days not included on the work day calendar.

ADDITIONAL ASSIGNMENT	$ PER HOUR	
	Years/Steps 1-10*	Years/Steps 11+*
Approved Instructional, Co-curricular and/or Professional Development (Outside regular work day or work year calendar)	40.00	50.00

Beyond Contract (included in contract)			
Current Step	Per Year	Per Semester	Per Day
1-5	~~$20,000~~ *$20,756***	~~$10,000~~ *$10,378***	~~$111.11~~ *$115.31***
6-10	~~$24,500~~ *25,357***	~~$12,250~~ *$12,679***	~~$136.11~~ *$140.87***
11 +	~~$29,000~~ $29,967**	~~$14,500~~ *$14,984***	~~$161.11~~ $166.48**

Over Contact Maximums	
Self-Contained TK-6	$25 per day/per student
Departmentalized 6-12	$7 per day/per period/per student

*Qualifying experience as defined by Exhibit D of the SJTA Contract
Board approval: October 11, 2022
Effective date: July 1, 2023
** **Board Approval Date: June 27, 2023; .75 Allocation per MOU dated May 15, 2023**

CLASS ACTIVITY	PER EVENT	PER YEAR
CADETS		
HS Commandant		$4,500
HS Bivouac/Snow Survival	$2,500	
DRAMATICS/OPERETTAS		
(not to exceed three major events per year)		
Middle School	$2,500	
High School	$3,500	
MUSIC		
Vocal High School		$3,500
Instrumental High School		$3,500
Vocal Middle School		$2,500
Instrumental Middle School		$2,500
Instrumental Concert (not to exceed three district-wide events/year)	$1,500	
Choir/Band (Elementary) (Before and After School)		$2,500
MISCELLANEOUS		
~~Activities Director****~~		~~$3,500~~
Newspaper High School**		$4,500
Newspaper Middle School		$3,500
Yearbook High School**		$4,500
Yearbook Middle School		$3,500
Pep Arts - Drill Team**		$3,500
Pep Band**		$1,500
Academic Decathlon Advisor**		$3,500
Science Olympian Advisor (HS/MS/K8)		$3,500
Moot Court or Mock Trial Advisor**		$3,500
Elementary/K8 Stipend #1***		$1,000
Elementary/K8 Stipend #2***		$1,500
Elementary/K8 Stipend #3***		$2,000
Elementary/K8 Stipend #4***		$2,500
Elementary/K8 Stipend #5***		$3,000

*A teacher in charge of a performance or exhibit shall receive the stipend.
**One stipend per school. Adjustments made through negotiations to these stipends.
***Elementary/K8 stipend levels offered for illustrative purposes. Application of Elementary/K8 stipends must be presented to Site Leadership Teams and School Site Councils per the language below[1], and total amount of stipends offered at a single site may not exceed $10,000 in a single school year or $3,000 for an individual stipend.
~~****All Activities Directors (9 - 12) shall receive one period (minimum) of additional preparation time in addition to their stipend. If the Activities Director is at a school on a block schedule the Activities Director shall receive one period of prep during the Fall Term and one period of prep during the Spring Term to complete the work.~~ Correcting placement of stipend to Exhibit D-9

[1]Guidelines shall be established by the District controlling the identification of those person who will receive the stipends. Schools with unused Extra Curricular Class Activities stipends who wish to alter the application of those stipends may present innovative proposals to their Site Leadership Team and School Site Councils for approval.

Board approval: October 11, 2022 **Effective date:** July 1, 2023

LEADERSHIP / SUPPORT STAFF STIPEND	INCLUDED IN CONTRACT	STIPEND AMOUNT
*Academy******	*2,432*	
*Activities Director High School*****	~~3,500~~ *5,250******	
*Activities Director Middle School******	*3500*	
Agricultural Teacher (additional assignment)*	6,000	
Athletic Director (9 - 12)**	5,250	
Combination Class Teacher	3,000	
Consulting Teacher	6,000	
CTS (Center for Teacher Support) Panel	3,750	
Curriculum Facilitator (9 - 12)	2,500	
Department Chairperson – HS/MS/K8 middle years (5 or more practitioners)	2,500	
Department Chairperson – HS/MS/K8 middle years (2-4 practitioners)	1,500	
Elementary & Special Education Centers Teacher-in-Charge	2,500	
Facilitator Mentor	6,000	
Intern Advisor	1,500	
Intramural Coordinator	3,750	
Leadership Team Member	2,500	
Peer Facilitator	5,000	
Professional Growth Team (PGT)	3,750	
Site Coach	3,000	
Site Coach (supporting an additional teacher)	2,000	
Summer School Teacher-In-Charge**		
Regular Program - Elementary School		6,392
Regular Program - Middle School		7,961
Extended Program - Middle School		11,012
Regular Program - High School		9,945
Special Education - Elementary (25 days)		6,392
Special Education - LaVista/L.Ruff (30 days)		7,961
Special Education - R. Richardson Center (35 days)		7,961
Special Education - High School (30 days)		10,785

*At the time of agreement, one member currently serves in the role of Agricultural Teacher. The current Agricultural Teacher stipend shall remain at the 2022-23 rate ($6,035), until such time as a new person takes the position.

**All Athletic Directors (9 - 12) shall receive one period (minimum) of additional preparation time in addition to their stipend. If the Athletic Director is at a school on a block schedule the Athletic Director shall receive one period of prep during the Fall Term and one period of prep during the Spring Term to complete the work.

***These rates will be commensurate with summer school rates paid to certificated management overseeing summer school programs.

EXHIBIT D-9

****All Activities Directors (9 - 12) shall receive one period (minimum) of additional preparation time in addition to their stipend. If the Activities Director is at a school on a block schedule the Activities Director shall receive one period of prep during the Fall Term and one period of prep during the Spring Term to complete the work. *This rate is increased per .75 Allocation per MOU dated May 15, 2023*

Board approval: October 11, 2022

***** **Board Approval Date: June 27, 2023; .75 Allocation per MOU dated May 15, 2023**

Effective date: July 1, 2023

Hard To Staff*	INCLUDED IN CONTRACT**
Staffing Difficulty I	**$5,000**
● Teacher of the Visually Impaired	
● Mobility Specialist/Teacher	
● Teacher of students with Orthopedic Impairment	
Staffing Difficulty II	**$3,500**
● Nurses	
● Teacher of Deaf & Hard of Hearing	
● Speech and Language Pathologists	
● Special Education Teachers - Serving Mod/Severe and/or Emotionally Disturbed	
Staffing Difficulty III	**$2,000**
● Counselors (all levels)	
● Social Workers	
● Special Education Teacher - Not covered above	
● *Teacher Librarian****	

*Hard to Staff stipends will be revisited in the Spring of 2024 to determine which should remain, be adjusted, removed or added to this stipend schedule; once a member receives the "Hard to Staff" stipend as part of their annual income, it will remain a part of their salary until they leave that position even if the position is removed from D11 . This schedule will be revisited once every three years from that point forward. The second round will be in advance of the 2027-28 school year.

**Members can only collect one of the above stipends. These stipends do not compound.

Board approval: October 11, 2022

*** **Board Approval Date: June 27, 2023; .75 Allocation per MOU dated May 15, 2023**

Effective date: July 1, 2023

JOB DESCRIPTION

POSITION TITLE: Intramural Coordinator

DEFINITION: This position is a stipend-paid position and will be responsible for coordinating athletic activities for school sites. The individual will plan, coordinate and promote the activities and operations of the school intramural program including intramural teams, sports programs and activities. Orientates team's specific rules pertaining to playing area; always maintains complete control of activity; answers questions and interprets rules as pertaining to activity; orientates timekeeper, scorer and other require officials; in general, officiates activity.

This position will report to the principal and/or his/her designee.

DUTIES AND RESPONSIBILITIES:

1. Provides supervision for all intramural and recreational sports leagues, tournaments and special events.
2. Ensures that all equipment is maintained and inspected according to a regular schedule.
3. Participates in researching and recommending appropriate purchases of equipment and in developing a replacement schedule.
4. Assists in developing a plan to promote intramural and recreational sports to the school community and increase participation.
5. Assists with overseeing student personnel.
6. Oversees the scheduling of recreation fields for efficient management and utilization in the best interest of the campus community.
7. Assists in developing the various institutional forms used by the intramural and recreational sports functional area.

QUALIFICATIONS:

Experience:
Athletic or sports experience preferred; take initiative and provide a positive experience for students. Strong ability to lead and develop positive working relationships with students, staff and school administration.

Commitment to customer service and professional conduct. Demonstrated excellent communication, interpersonal and leadership skills; ability to work independently with little direction. Demonstrated organizational skills in handling, directing and prioritizing multiple and complex assignments/projects and maintaining records. Demonstrated customer service skills and people skills. Demonstrated oral and written communication skills.

Board Approved: TBD

JOB DESCRIPTION

POSITION TITLE: Teacher in Charge (TIC)

DEFINITION: This is a stipend-paid position. A teacher in charge (TIC) shall be designated on occasions when a school administrator is not on school grounds during the contractual working day. The TIC will be selected from the current members of the staff that are assigned to the site for the following year, at the discretion of the administrator.

DUTIES AND RESPONSIBILITIES:

1. When assigned, a teacher in charge will assume the duties of the absent school administrator with respect to student supervision and safety in accordance with Board Policy 2250.
2. A teacher in charge will not monitor or supervise other practitioners at the site. Nor will a TIC contribute or provide input in any way with respect to another practitioner involved in the System of Professional Growth.
3. A teacher in charge will be familiar with and implement school and district emergency response protocols as necessary. Prior to the absence, the school administrator will ensure the teacher in charge is aware of the designated district level administrator who will be available for assistance, including how that individual can be contacted.
4. A teacher in charge does not partake in any employee disciplinary actions. A teacher in charge will seek assistance from the district level administrator of the school site if the site administrator is unavailable.

QUALIFICATIONS:

Training, Education and Experience: Possession of a valid California Teaching credential. Initial training for all designated practitioners serving in the TIC position who have not previously attended a District provided TIC training, and an optional training for members who previously completed the District provided TIC training. Members that attend shall be compensated consistent with Exhibit D-6, at a minimum of three (3) hours.

WORKING CONDITIONS:

Work Environment:
- Indoor office environment
- Moderate noise
- Continuous contact with staff, students, parents, and the community
- Frequent interruptions and significant distractions
- Contact with dissatisfied and/or uncooperative individuals

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- Communicate to exchange information both in person, in small groups, and/or on the telephone
- Inspect documents and other written materials with fine print
- Move about facilities to conduct work, including walking, sitting, or remaining in a stationary position for extended periods of time
- Operate office equipment requiring repetitive hand movement and fine coordination
- Physical, mental and emotional stamina to endure long hours, under sometimes stressful conditions

Board Approved: TBD

JOB DESCRIPTION

Position Code: TBD
Classified Group: CSEA
Salary Range: 35
Work Calendar: 18

POSITION TITLE: Behavior Support Assistant

DEFINITION: Under the supervision, assists the district's Behavior Specialists (BCBAs) in supporting students demonstrating behavioral challenges within a school setting. Collects data related to student behavior, implements behavior intervention/support plans, models and assists with training staff on behavior management strategies.

DIRECTLY RESPONSIBLE TO: Assistant Director, Special Education

SUPERVISION OVER: N/A

DUTIES AND RESPONSIBILITIES: (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities which may be found in positions within this classification.)

1. Implements student Behavioral Intervention Plans (BIP) and coordinates activities related to BIP implementation.
2. Assists students with peer facilitation and strategies based on student needs, interests, and abilities.
3. Encourages student adherence to routines and assists with transitions to new educational settings.
4. Observes and supports assigned students and may provide continuous monitoring.
5. Works one-on-one with students having serious behavior needs to reinforce learning material and skills specific to the student's IEP and/or BIPs.
6. Collects student behavioral data and may prepare or maintain charts or other documents related to assessment and progress monitoring.
7. Maintains records of behavior outcomes related to student development and behavior plan implementation.
8. Confers with staff or administrators regarding student needs.
9. Maintains required documentation, records, and reporting.
10. Assists with training and modeling the use of Applied Behavior Analysis (ABA) methods.
11. Conducts student observations for the purpose of determining student eligibility for additional resources or ongoing support.
12. Supports Instructional Assistants working with students to teach activities that foster independence.
13. Performs related work as required.

QUALIFICATIONS:

Education and Experience:

- Must possess a high school diploma.
- Must have completed at least 48 semester units of college coursework or hold an AA degree or higher.
- Must possess one of the following:
    - Board Certified Assistant Behavior Analyst (BCaBA) certification
    - Registered Behavior Technician (RBT) certification
    - Demonstrable behavioral background, training, and experience working with students with complex and significant behavior issues

- Minimum of two years experience working with special needs children in a school and/or clinical setting. Experience with students having complex and/or severe behavioral challenges highly desired.
- Passing score on district Instructional Assistant Proficiency Test, CBEST, or other valid educational competency test.
- Higher level coursework in behavior assessment, behavior management, child development, or intervention and candidates pursuing higher education in behavior analysis are desired.

Licenses and Certificates:
- De-escalation certification, as assigned by the district, within six months of hire
- CPR/First Aid Certification within 30 days of hire
- Valid Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license.

Knowledge, Skills, and Abilities:
- Knowledge of basic math, reading, writing, punctuation, spelling, and grammar skills.
- Knowledge of basic principles of child growth and development.
- Knowledge of developmental behavior characteristics pertaining to students with special needs.
- Knowledge of basic practices, principles, goals, and objectives of Individualized Education Programs (IEPs).
- Knowledge of positive Behavior Intervention strategies and Applied Behavior Analysis methods.
- Knowledge of student behavior management techniques and strategies.
- Knowledge of data collection techniques and record keeping.
- Knowledge of methods of working with students with special needs and/or learning disabilities.
- Ability to communicate effectively, clearly, and concisely – both orally and in writing – via telephone, computer modem, and in person.
- Ability to create materials and strategies based on student age and developmental level.
- Ability to maintain emotional control and exercise good judgement in difficult situations.
- Ability to provide constructive feedback and to adapt or modify curriculum and strategies to meet student needs.
- Willingness to learn special education laws, rules, regulations, practices, and policies, as well as to learn and follow the goals and objectives of student IEP and/or 504 plans.
- Willingness to maintain strict confidentiality of all student records and information and handle these details with discretion.
- Ability to perform clerical duties and operate office equipment, including basic computer skills.
- Ability to establish and maintain effective working relationships with students, staff, parents, county office, district personnel, and outside agencies.
- Ability to work with limited supervision.

WORKING CONDITIONS:

Work Environment:
- School or office environment.
- Daily contact with students, school staff, or representatives of other agencies.

Typical Physical Characteristics: (with or without the use of aids; consideration will be given to reasonable accommodation).

- Lift up to 50 pounds, including the ability to move equipment or rearrange a classroom environment to suit student needs or based on recommendations from behavior specialist.
- Sufficient dexterity of hands and fingers to operate a computer and other office equipment.
- Ability to speak, hear, and understand speech at normal volume levels to communicate in person or over the phone.
- Visual acuity to read a variety of materials and to determine or differentiate colors.
- Ability to lift, carry, or push wheelchairs and other equipment.
- Ability to sit and stand for extended periods.
- Ability to bend at the waist, kneel, or crouch.

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: TBD

POSITION TITLE: Cultural Communication Specialist

DEFINITION: Under the direction, creates, edits and evaluates communication materials with an emphasis on building engagement and responsiveness among specific cultural or language groups. Provides culturally relevant and responsive input to the district's communication strategies. Works to remove barriers and increase access to district, school and community programs and resources for students and families.

DIRECTLY RESPONSIBLE TO: Director of Communication

SUPERVISION OVER: Interns, volunteers or student workers as assigned

DUTIES AND RESPONSIBILITIES: (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. Participates in the coordination and implementation of public, employee and media relations strategies at the district level or for a school/program.
2. Provides a culturally relevant lens to the development of comprehensive communication plans.
3. Provides strategic counsel on methods to engage families and others who speak specific languages. Implements methods as directed.
4. May represent the district in media interviews as directed.
5. May facilitate or support the facilitation of public meetings including but not limited to practices which enable participation by non-English speaking participants such as interpretation.
6. Researches, prepares, composes, designs, edits and distributes a variety of materials including but not limited to news releases, promotional materials, newsletters, handbooks, manual, correspondence, brochures, advertisements, presentations, posters, camera-ready artwork, guides, directories and web-based documents in support of established communication goals.
7. Conducts interviews, photographs and records students, teachers, administrators, staff and the public as assigned.
8. Attends district, school and community events as assigned to generate content for district communication channels and/or represent the communication department.
9. May assist or guide the coordination and production of videos.
10. Translates written and spoken communications as directed.
11. May plan and organize special events and activities to enhance public relations; coordinates major district events as assigned.
12. Delivers trainings in appropriate use of communication tools and strategies.

13. Develops and maintains professional relationships with news media, business representatives, community members, district staff, students and families.
14. Responds to phone calls, emails, letters and other communications.
15. Performs other related work as assigned.

QUALIFICATIONS:

Education and Experience:
Any combination of education/experience equivalent to a Bachelor's degree with major course work in communication, public relations, marketing, graphic design or a related field and previous experience in a communication or education related field. Must be bicultural, including fluent in both written and oral language, in designated culture.

Experience with video production, website creation or multilingual communication is highly preferred.

Licenses and Certifications:

Valid California Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

Knowledge, Skills, and Abilities:

- Knowledge of public relations and communications practices and procedures
- Knowledge of public relations' code of ethics
- Knowledge of social media applications
- Knowledge of all facets of the production process of a periodical or newsletter
- Knowledge of public speaking techniques
- Knowledge of copyright laws
- Knowledge of correct English and designated second language usage, grammar, spelling, punctuation and vocabulary
- Knowledge of modern office practices, procedures and equipment
- Knowledge of graphic design principles and techniques
- Knowledge of accessibility issues as they relate to communication tools and platforms
- Knowledge of laws and regulations impacting communication tools and strategies
- Ability to analyze situations accurately and take effective course of action
- Ability to handle multiple tasks, work under pressure and work with priorities/deadlines subject to frequent change
- Ability to prepare a variety of publications and materials
- Ability to conceptualize project objectives and effectively utilize knowledge to create the optimum impact
- Ability to compose media stories, publications, letters, memorandums or other documents that provide accurate and effective information regarding the topic or subject
- Ability to organize and edit rough draft copy according to accepted rules of style and syntax
- Ability to utilize photographic and/or video equipment
- Ability to provide professional counsel to other district staff
- Ability to operate a computer, peripheral equipment and assigned software used in graphic layout and production

- Ability to establish and maintain records and reports, and maintain a confidentiality of privileged information obtained in the course of work
- Ability to communicate effectively both verbally and in writing in English and designated second language
- Ability to work effectively with all levels of district staff, parents and the community
- Ability to work independently with little direction
- Ability to complete work with many interruptions
- Ability to maintain consistent, punctual and regular attendance

WORKING CONDITIONS:

Work Environment:
- Indoor office setting and classroom environment
- Outdoor environment
- Continuous contact with staff, students, parents and the community
- Drive a vehicle to conduct work

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).
- Communicate to exchange information both in person, in small groups and/or on the telephone
- Inspect documents and other written materials with fine print
- Sufficient color vision to distinguish various shades of color;
- Sufficient dexterity to perform manual manipulation and utilize photographic and other equipment
- Mental acuity to determine size and arrangement of illustrative material, style and/or type size
- Communicate to exchange information in person, in small groups, and/or on the telephone

Other Characteristics:

Willingness and ability to work evenings and/or weekends for events or other special needs

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: TBD

JOB DESCRIPTION

Position Code: TBD
Classified Group: CSEA
Salary Range: 31
Work Calendar: 1

POSITION TITLE: Nutrition Services Warehouse & Procurement Technician

DEFINITION:

Under the direction of the Supervisor- Nutrition Services Warehouse & Fleet assists in purchase of food, supplies, in accordance with established policies and procedures for the Nutrition Services Department; conducts, coordinates, and maintains an accurate inventory of food and supplies for central distribution; enters receipts and distribution of food products and supplies.

DIRECTLY RESPONSIBLE TO: Supervisor – Nutrition Services Warehouse & Fleet

SUPERVISION OVER: N/A

DUTIES AND RESPONSIBILITIES: (Any one position may not include all of the duties listed: the listed examples do not include all duties and responsibilities which may be found in positions within this classification.)

1. Review menus, calculate and project totals needed; place timely orders for food, and food supplies and monitor timely deliveries.
2. Monitor and maintain inventory of perishable and freezer items and supplies in central warehouse.
3. Coordinate and conduct routine inventory of food and supplies.
4. Receive and inspect incoming food and supplies for conformity to purchase order, food safety and program regulations.
5. Enter all products received in the software system and conform to bill of lading.
6. Perform and /or assist to load, unload, build & pull product onto/from trucks and/or pallets, using First In First Out Food Storage guidelines.
7. Assist in preparing statistical and periodic reports regarding purchasing activities.
8. Process and provide pick list for warehouse workers.
9. Update and maintain pricing on all items.
10. Perform work involving the use of a computer, appropriate software packages, other office equipment, warehouse equipment, department vehicles and any other clerical duties as required.
11. Make any necessary changes to site and/or vendor orders in software system.
12. Create a shopping list based on menus for sites to order from.
13. Communicate with department staff, vendors, and other outside agencies to exchange information and resolve issues or concerns.
14. Assist with the delivery of products and/or transfer of products and equipment between school sites as and when needed.
15. Assist Warehouse and Fleet supervisor with verifying and monitoring procurement per department requirements and policies.
16. Monitor contract pricing, reconcile invoices, requisitions, purchase orders, records, reports, and other documents to assure accurate purchasing transactions for the warehouse.
17. Performs related work as required.

QUALIFICATIONS:

Education and Experience:

Any combination of training, education or experience which demonstrates the ability to perform the duties of the position, experience in inventory control, warehouse operations, or food service operations.

Licenses and Certificates:

- Valid California Class C Driver's License or obtained within 30 days of hire or before driving vehicle requiring the license.
- Valid Forklift certification.

Knowledge, Skills, and Abilities:

- Knowledge of the principles and practices involved in large scale food service warehouse and fleet.
- Knowledge and skill in use of computers and assorted software programs including Microsoft Word, Excel, Outlook, PowerPoint as well as web browsers.
- Knowledge and ability to operate a variety of warehouse equipment, proper loading and unloading of trucks and delivery vans.
- Knowledge of food cost accounting, storage, and inventory procedures
- Knowledge of and ability to maintain accurate records.
- Knowledge of interpersonal skills using tact, patience, and courtesy
- Ability to remain in a stationary position for extended periods of time.
- Ability to establish priorities and schedule work effectively and efficiently.
- Ability to follow verbal and written instructions with a minimum of direction.
- Ability to establish and maintain effective relationships with those contacted in the course of work.
- Ability to maintain consistent, punctual and regular attendance.

WORKING CONDITIONS:

Work Environment:

- Indoor office and warehouse environment
- Continuous contact with staff
- Drive a vehicle to conduct work
- Cold from Freezers and refrigerators

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- Communicate to exchange information both in person and on the telephone.
- Inspect requisitions, shipping lists and other documents with fine print.
- Detect defects in shipments and inventory.
- Transport or move objects up to 72 pounds from floor and 62 lbs by arm lift.
- Operate and use of forklift, pallet jack and hand trucks.
- Work atop ladders or scaffolding.
- Operate warehouse and office equipment requiring repetitive hand movement and fine coordination including the use of a computer keyboard.
- Move about facilities to conduct work.

Hazards:

- Works around standard kitchen equipment with moving parts.
- Exposure to cold temperatures from refrigerators and freezers.
- Exposure to cleaning chemicals, detergents, abrasives, disinfectants and fumes.

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approval: TBD

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-2
MEETING DATE: 06/27/2023

APPROVED:
Jennifer Stahlheber

Purchasing Contracts Report

The following reports are submitted for board approval/ratification:

	Inc	Page #
Purchase Orders & Service Agreements	✓	1-2
Change Orders	✓	3
Construction & Public Works Bids	✓	4
Piggyback Contracts	✓	5
Zero Dollar Contract	NA	
Bids/RFPs	✓	6
Other	NA	
ERRATA	NA	

May 31, 2023 - June 13, 2023

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
TBD	7/1/2023	Western States Fire	Fire extinguisher service	$ 176,500.00	212 - Maintenance and Operations
TBD	7/1/2023	ABE Janitorial Supply	Janitorial supplies	$ 745,000.00	212 - Maintenance and Operations
TBD	7/1/2023	SMUD	Utilities - Power	$ 5,100,000.00	212 - Maintenance and Operations
TBD	7/1/2023	PGE	Utilities - Power	$ 1,700,000.00	212 - Maintenance and Operations
TBD	7/1/2023	Republic Waste	Utilities-Trash	$ 725,000.00	212 - Maintenance and Operations
TBD	7/1/2023	Sacramento Consolidated	Utilities - Power	$ 520,000.00	212 - Maintenance and Operations
TBD	7/1/2023	CA American Water	Utilities - Water	$ 275,000.00	212 - Maintenance and Operations
TBD	7/1/2023	Carmichael Water	Utilities - Water	$ 210,000.00	212 - Maintenance and Operations
TBD	7/1/2023	Citrus Heights Water	Utilities - Water	$ 252,829.00	212 - Maintenance and Operations
TBD	7/1/2023	Fair Oaks Water	Utilities - Water	$ 125,835.00	212 - Maintenance and Operations
TBD	7/1/2023	Sacramento Suburban Water	Utilities - Water	$ 577,251.00	212 - Maintenance and Operations
TBD	7/1/2023	CDW-G	Software	$ 124,811.68	252 - Technology Services
TBD	7/1/2023	Aequitas Solutions	Student Information System	$ 251,942.00	252 - Technology Services
TBD	7/1/2023	Equal Opportunity Schools	Equity	$ 206,550.00	401 - Equity
TBD	7/1/2023	Softchoice	Software	$ 439,187.64	252 - Technology Services
TBD	7/1/2023	Follett	Software	$ 111,492.88	252 - Technology Services
TBD	7/1/2023	Liberty Paper	Paper for district	$ 350,000.00	231 - Business Support Services
TBD	7/1/2023	Kaiser	Retiree Premums	$ 2,790,000.00	224 - Benefits
TBD	7/1/2023	Western Health	Retiree Premums	$ 2,246,800.00	224 - Benefits
TBD	7/1/2023	Self Insured Schools	JPA Services	$ 4,690,000.00	224 - Benefits
TBD	07/01/23	Pitney Bowes	Postage for district	$ 230,000.00	231 - Business Support Services

May 31, 2023 - June 13, 2023

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
TBD	07/01/23	Bimbo Bakeries	Bread products	$ 150,000.00	213 - Nutrition Services
TBD	07/01/23	Chico Produce	Fresh produce	$ 200,000.00	213 - Nutrition Services
TBD	07/01/23	The Danielson Company	Food and paper products	$ 1,500,000.00	213 - Nutrition Services
TBD	07/01/23	Daylight Foods	Fresh produce	$ 1,200,000.00	213 - Nutrition Services
TBD	07/01/23	Gold Star Foods	Food products	$ 5,500,000.00	213 - Nutrition Services
TBD	07/01/23	P&R Paper Supply	Paper products	$ 500,000.00	213 - Nutrition Services
TBD	07/01/23	Producers Dairy	Dairy products	$ 1,375,000.00	213 - Nutrition Services
TBD	07/01/23	Perrin Bernand Supowitz	Paper and kitchen products	$ 150,000.00	213 - Nutrition Services
TBD	07/01/23	Sysco Sacramento	Food and paper products	$ 150,000.00	213 - Nutrition Services
TBD	07/01/23	YMCA of Superior California	Bridges after school program	$ 400,000.00	570 - Student Support Services
TBD	07/01/23	Frontline	ERP system	$ 1,724,819.65	252 - Technology Services
TBD	06/20/23	Public Agency Retirement	Retirement Plan	$ 2,685,758.45	230 - Fiscal Services
TBD	07/01/23	CDW-G	Software - Proofpoint	$ 171,284.25	252 - Technology Services

Purchasing Contracts Board Report
Change Orders/Amendments

May 31, 2023 - June 13, 2023

Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
307435	6/5/2023	National Inventors	Additional kits	$ 154,800.00		$ 52,890.00	$ 207,690.00	304 - Office of Student Learning Assistance
300110	6/12/2023	SMUD	Utility increase	$ 4,500,000.00	$ 558,392.57	$ 300,000.00	$ 5,358,392.57	205 - Maintenance and Operations
300111	6/12/2023	PGE	Utility increase	$ 1,215,307.00	$726,000.00	$50,000.00	$ 1,991,307.00	205 - Maintenance and Operations

Service Agreement Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
							$ -	
							$ -	

Other Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
306947	6/6/2023	Campbell Keller	Additional file cabinets for Mariposa Full Site Furniture Replacement project 131-9306-J1	$ 796,612.24	$ 78,137.10	$ 2,446.91	$ 877,196.25	216 - Facilities
205757	6/12/2023	Lionakis	Additional design for Arcade New Construction project 001-9512-P1	$ 2,625,000.00	$ 57,800.00	$ 110,000.00	$ 2,792,800.00	216 - Facilities
306356	6/12/2023	Campbell Keller	Additional lockers for Casa MOD (Locker RM) project 209-9495-P1	$ 301,167.03		$ 5,145.93	$ 306,312.96	216 - Facilities
304585	6/12/2023	Statewide Educational Wrap Up Program	Additional Insurance for Arcade New Construction project 001-9512-P1	$ 1,823,241.07	$ 1,570.00	$ 592,209.44	$ 2,417,020.51	216 - Facilities

Lease Amendments/Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
							$ -	

General Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility

May 31, 2023 - June 13, 2023

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

General Contract

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility
26	6/10/2023	TBD	23-227	Abide Builders, Inc.	Construction contract for Encina MOD (CTE construction) project 202-9495-P2	$ 1,645,000.00	217- Facilities
26	6/12/2023	TBD	23-225	Pro-Ex Construction Inc.	Construction contract for Trajan DM (Dry-rot repair) project 170-9233-P1	$ 232,000.00	216 - Facilities

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility
26	6/10/2023	TBD	20-101	Lionakis	Architectural/Engineering for Encina Full Site Renovation 202-9332-P1	$ 2,105,000.00	216 - Facilities
26	6/13/2023	TBD	21-125	Kitchell CEM	CM/PM Contract for Encina Full Site Renovation project 202-9332-P1	$ 1,510,020.00	216 - Facilities
26	6/13/2023	TBD	21-125	Kitchell CEM	CM/PM Contract for Arcade New Construction project 001-9512-P1	$ 1,118,108.00	216 - Facilities

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility

Purchasing Contracts Board Report
Board Pre-Approval
Piggyback Contracts

May 31, 2023 - June 13, 2023

Staff has determined that purchasing through contracts issued by various state agencies within the State of California will save administrative time and expense, provide favorable pricing, and will be in the best interests of the district. District staff is requesting the Board of Education's authorization to piggyback on the approved bids in accordance with Public Contract Code Section 20118.

Fund	Date	Piggyback #, Title	Vendor Name	Description	Term
All	06/14/23	Contract # PRC00630 Janitorial Supply	ABE Janitorial Supply Co.	Distribution of janitorial supplies	Extension: 01/01/23 - 12/31/23

May 31, 2023 - June 13, 2023

Upon evaluation of the bids staff has awarded the following in accordance with all legal guidelines.

Fund	Date	Bid/RFP #	Vendor Name	Description	Amount $	Responsibility
All	6/15/2023	21-119	Pest Pros	Pest Control Services	$60,000.00	
All	6/15/2023	21-120	Western States Fire Protection	Fire alarm testing and inspections	$176,500.00	

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-3
MEETING DATE: 06/27/2023

APPROVED:
Jennifer Stahlheber

Business and Financial Report

The following reports are submitted for board approval/ratification:

	Inc	Page #
Easements/Leases		
Notices of Completion	✔	1
Quarterly Investment Report		
Warrants & Payroll	✔	2
Budget Revisions		
E-Rate		
ERRATA		

Notices of Completion - Board of Education

CONTRACTOR	PROJECT	DATE OF ACCEPTANCE	DATE RECORDED
Core Construction, Inc.	PO#204372 Provide all labor, materials, equipment, tools, transportation and incidentals for modernization of existing CTE classrooms and associated site work to include utilities and ADA path of travel at Rio Americano High School, 4540 American River Drive, Sacramento CA 95864, located in the San Juan Unified School District. Vendor: Core Construction, Inc.	5/15/2023	5/18/2023

SAN JUAN UNIFIED SCHOOL DISTRICT
Accounting Services

WARRANTS & PAYROLL

VENDOR AND CONTRACT WARRANTS		
Fund		**May 2023**
01	General Fund	$ 14,201,096.44
09	Charter Schools	7,489.85
10	Special Ed Pass-Thru	511,139.30
11	Adult Education	41,621.77
12	Child Development	340,752.73
13	Food Service/Cafeteria	1,214,378.85
14	Deferred Maintenance	21,103.62
21	Building Fund	32,343.73
22	Measure S Building Fund	2,186.28
23	Measure J Building Fund	4,850.45
24	Measure N Building Fund	843,232.96
25	Capital Facilities	4,284.06
26	Measure P Building Fund	7,613,063.92
35	State Schools Facilities Fund	-
40	Sp Res FD -- Capital Outlay Proj	-
67	Self Insurance	847,284.78
95	Student Body Fund	-
	TOTALS	**$ 25,684,828.74**

PAYROLL AND BENEFITS	
All Funds	**May 2023**
Certificated Payroll	$ 23,047,314.43
Classified Payroll	10,038,541.40
Benefits	16,043,880.97
TOTALS	**$ 49,129,736.80**

GRAND TOTAL $ 74,814,565.54

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-4

MEETING DATE: 06/27/2023

SUBJECT: Surplus Property

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Business Support Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

RATIONALE/BACKGROUND:
The Governing Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district. The superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with board policy and the requirements or state law.

The superintendent or designee shall identify to the board all items not needed by the district together with their estimated value and a recommended disposition.

ATTACHMENT(S):
A: List of Surplus Property

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Board of Education Agenda Item **Attachment A**

Surplus Property 6/27/2023

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Cameron Ranch	Vivatek		Projector	20177264	eWaste
Cameron Ranch	Nec		Projector	20177953	eWaste
Cameron Ranch	Sharp		TV and Stand		eWaste
Cameron Ranch			Miscellaneous cords		eWaste
Carriage	Bretford	PowerSync H3635LL/A	Computer Cart for iPads		eWaste
Carriage	HP	Elite 8300	Monitor	10002292	eWaste
Carriage	NEC	VT491	Projector	8300323EH	eWaste
Carriage	NEC	NP310	Projector	9Z00699FB	eWaste
Carriage	Quizdom	Q7	Presentor	RCPQWQH08-0835	eWaste
Carriage			Headphones		eWaste
Carriage	Promethean	PRM-AV3-01	Voting Pod - Controllers		eWaste
Carriage	Aver	AverVision F50HD	Document Camera	20175266	eWaste
Churchill	Acer		Chromebook	10018453	eWaste
Churchill	Apple		Macbook	4700000003053	eWaste
Churchill	Apple		Macbook	800008097	eWaste
Churchill	Apple		Macbook	900010620 - 20176294	eWaste
Churchill	Apple		Macbook	900010624 - 20176296	eWaste
Churchill	Apple		Macbook	20176295	eWaste
Churchill	Apple		Macbook	900010621	eWaste
Churchill	Apple		Macbook	800008117	eWaste
Churchill	Apple		Macbook	800008111 - 20176293	eWaste
Churchill	Apple		Macbook	20176298	eWaste
Churchill	Apple		Macbook	900010709 - 20176297	eWaste
Churchill	Apple		Macbook	900010625	eWaste
Churchill			Assorted cords and chargers		eWaste
Churchill			Batteries for Apple Macbooks		eWaste
Del Campo			exception of the Science & CTE wing		Recycle
Del Dayo	Apple		Monitor	1100015040	eWaste
Del Dayo	Apple		Monitor	1000013029	eWaste
Del Dayo	Apple		Monitor	20194409	eWaste
Del Dayo	Apple		Monitor	10004626	eWaste
Del Dayo	Apple		Monitor	10011866	eWaste
Del Dayo	Apple		Monitor	10011865	eWaste
Del Dayo	Apple		Monitor	1100014087	eWaste
Del Dayo	Apple		Monitor	20194410	eWaste
Del Dayo	Apple		Monitor	10021576	eWaste
Del Dayo	Apple		Monitor	10004620	eWaste
Del Dayo	Apple		Monitor	10002156	eWaste
Del Dayo	Apple		Monitor	1100014293	eWaste
Del Dayo	Apple		laptop	10004623	eWaste
Del Dayo	Apple		Monitor	10002153	eWaste
Del Dayo	Apple		Laptop	1200015488	eWaste
Del Dayo	Apple		Laptop	1200015646	eWaste
Del Dayo	Apple		Laptop	700003590	eWaste
Del Dayo	Apple		Laptop	10008554	eWaste
Del Dayo	Apple		Laptop	10011749	eWaste
Del Dayo	Apple		Laptop	110013257	eWaste
Del Dayo	Apple		Laptop	700004550	eWaste
Del Dayo	Apple		Laptop	900010595	eWaste
Del Dayo			7 - Projectors		eWaste
Del Dayo			6 - Document Cameras		eWaste
Del Dayo			2 - Speakers		eWaste
Del Dayo			25 - Keyboards		eWaste
Del Dayo			35 - Mouse		eWaste
Del Dayo			2 - Chromebook Carts		eWaste
Del Dayo			Chromebook Cart w/ 27 Chromebooks		eWaste
Del Dayo			4 - boxes of cords		eWaste
Del Dayo			Document Scanner		eWaste
Del Dayo			VHS / CD Player		eWaste
Del Dayo			8 - Projector Bulbs		eWaste

Board of Education Agenda Item **Attachment A**

Surplus Property 6/27/2023

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Del Dayo	HP		Printer	cndy361352	eWaste
Del Dayo	HP		Printer	vnd3g19374	eWaste
El Camino	HP	HP 250 G5	Laptop	20185901 - CND7076Q3K	eWaste
El Camino	HP	HP 250 G5	Laptop	20185978 - CND7076Q46	eWaste
El Camino	HP	HP 250 G5	Laptop	10022640 - CND7076Q92	eWaste
El Camino	HP	HP 250 G5	Laptop	20185976 - CND7076QZV	eWaste
El Camino	HP	HP 250 G5	Laptop	20185974 - CND7076QK7	eWaste
El Camino	HP	HP 250 G5	Laptop	20185975 - CND7076Q9X	eWaste
El Camino	HP	HP 250 G5	Laptop	20185979 - CND7076PXZ	eWaste
El Camino	HP	HP 250 G5	Laptop	20185970 - CND7076Q9V	eWaste
El Camino	HP	HP 250 G5	Laptop	20185972 - CND7076Q0W	eWaste
El Camino	HP	HP 250 G5	Laptop	20185977 - CND7076Q30	eWaste
El Camino	HP	HP 250 G5	Laptop	20185973 - CND7076Q37	eWaste
El Camino	HP	HP 250 G5	Laptop	20185902 - CND7076PYH	eWaste
El Camino	HP	HP 250 G5	Laptop	10021948 - CND707701Z	eWaste
El Camino	HP	HP StreamPro 14 G3	Laptop	10022897 - 5CD75057VL	eWaste
El Camino	HP	HP 250 G5	Laptop	10022639 - CND7076Q6K	eWaste
El Camino	HP	HP 250 G5	Laptop	20185982 - CND7076Q3R	eWaste
El Camino	HP	HP 250 G5	Laptop	10022648 - CND7076PYY	eWaste
El Camino	HP	HP 250 G5	Laptop	20185981 - CND7076QTK	eWaste
El Camino	HP	HP 250 G5	Laptop	10022636 - CND7076Q25	eWaste
El Camino	HP	HP 250 G5	Laptop	20185980 - CND7076Q3L	eWaste
El Camino	HP	HP 250 G5	Laptop	10022647 - CND7076QM5	eWaste
El Camino	HP	HP 250 G5	Laptop	10021949 - CND7076Q2L	eWaste
El Camino	HP	HP 250 G5	Laptop	10021950 - CND7076Q5R	eWaste
El Camino	HP	HP 250 G5	Laptop	10021947 - CND7076Q5F	eWaste
El Camino	HP	HP 250 G5	Laptop	10022635 - CND7076Q1X	eWaste
El Camino	HP	HP 250 G5	Laptop	10022644 - CND7076Q2G	eWaste
El Camino	HP	HP 250 G5	Laptop	20185971 - CND7076QJC	eWaste
El Camino	HP	HP 250 G5	Laptop	10022649 - CND7076QCU	eWaste
El Camino	HP	HP 250 G5	Laptop	10022637 - CND7076QBY	eWaste
El Camino	HP	HP 250 G5	Laptop	10021951 - CND7076QD8	eWaste
El Camino	HP	HP 250 G5	Laptop	10022641 - CND7076Q12	eWaste
El Camino	HP	HP 250 G5	Laptop	10022638 - CND7076RJR	eWaste
El Camino	HP	HP 250 G5	Laptop	10022643 - CND7076Q5L	eWaste
El Camino	HP	HP 250 G5	Laptop	10022642 - CND7076Q1Z	eWaste
El Camino	HP	HP 250 G5	Laptop	10021952 - CND7076Q3G	eWaste
El Camino	HP	HP 250 G5	Laptop	10022646 - CND7076Q8G	eWaste
El Camino	Crane	AC-MAX-0614	Anywhere Cart	C20161855	eWaste
Encina	CopyStar	CS7002i	Copier	20184044	eWaste
General Davie	Hewlett Packard		Keyboard	B7742DS9RXFGX	eWaste
General Davie	Hewlett Packard		Desktop Computer	MXL3450QZF	eWaste
General Davie	Hewlett Packard		Monitor	CN4532024Q	eWaste
Grand Oaks	Apple		iPad	DMQN8LZ7FK10	eWaste
Grand Oaks	Apple		iPad	DMPN8PWVFK10	eWaste
Grand Oaks	Apple		iPad	DMPN2W3KFK10	eWaste
Grand Oaks	Apple		iPad	DMPN8L3ZFK10	eWaste
Grand Oaks	Apple		iPad	DMRK33NVF182	eWaste
Grand Oaks	Apple		iPad	DMRK33BUF182	eWaste
Grand Oaks	Apple		iPad	DMQK3R2SF182	eWaste
Grand Oaks	Apple		iPad	DMRK2YYY182	eWaste
Grand Oaks	Apple		iPad	DMVJVJ5ZF182	eWaste
Grand Oaks	Apple		iPad	DMTJPRMRF182	eWaste
Grand Oaks	Apple		iPad	DMVJVGYXF182	eWaste
Grand Oaks	Apple		iPad	DMRK3292F182	eWaste
Kingswood			Wizix Copier	NWP2Z00723	eWaste
Kingswood	Destroy It	Cross Cut	Paper Shredder	2602	eWaste
Kingswood	HP	P2015D	LaserJet Printer		eWaste
Kingswood	HP	1012	LaserJet Printer		eWaste
Kingswood	HP		2 - Desk Monitors		eWaste

Board of Education Agenda Item **Attachment A**

Surplus Property 6/27/2023

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Kingswood	LG		Speakers		eWaste
Kingswood	Califone		Headphones with Case		eWaste
Kingswood			Fan		Recycle
Legette			Furniture being Removed		Recycle
Louis Pasteur	CopyStar	CS-2020	Copier	20171973	eWaste
Louis Pasteur	Grizzly	GO453PX	Planer	GO453P	Recycle
Louis Pasteur	DeWalt	201429	Jigsaw	cj62460	Recycle
Louis Pasteur	DeWalt	201429	Jigsaw	cj62376	Recycle
Mariposa			Full Site Furniture Replacement		Recycle
Mission	Konica Minolta	Bizhub 454e	Copy Machine	A61E011018702	eWaste
Mission			2 - Printers		eWaste
Mission			3 - Laptops		eWaste
Ottomon	Apple		15 - iPads with Cords		eWaste
Sierra Oaks	HP	P2035	Printer	VNB3413651	eWaste
Sierra Oaks	HP	LaserJet 1022	Printer	VNB3N54436 SJ #20191402	eWaste
Sierra Oaks	Epson	WF3530	Printer	20191424	eWaste
Sierra Oaks	HP	OfficeJet 6600	Printer	CN3CN8RH30	eWaste
Starr King	Macbook		Pro Laptop	20176629	eWaste
Starr King	Macbook		Laptop	1000012601	eWaste
Starr King	Macbook		Laptop	20176627	eWaste
Starr King	Macbook		Laptop	20176628	eWaste
Starr King	Macbook		Laptop	20176626	eWaste
Starr King	Macbook		Laptop	20176600	eWaste
Starr King			Assortment of Computers & Tablets		eWaste
Trajan	Google	Chromebook	Laptop		eWaste
Woodside			iPad Cart		eWaste
Woodside	Apple		14 - iPads		eWaste
Woodside	HP		9 - Chromebooks		eWaste

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-5

MEETING DATE: 06/27/2023

SUBJECT: Revisions to Board Policy 5141.52 Suicide Prevention

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Student Support Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the proposed changes to Board Policy 5141.52 Suicide Prevention to reflect the current California School Board Association (CSBA) and Federal Program Monitoring (FPM) guidelines.

RATIONALE/BACKGROUND:
As a part of the 2022-23 Federal Program Monitoring (FPM) audit, a finding was made to update Board Policy 5141.52 Suicide Prevention. Suicide Prevention policy must now include a section for Grades TK-6th to be written at an elementary reading level.

Slight wording revisions were made to the recommended Board Policy (pages 2 and 3) based on discussion at the June 13, 2023, board meeting.

ATTACHMENT(S):
A. Revisions to Board Policy 5141.52 Suicide Prevention

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 05/15/2023, 06/05/2023, 06/16/2023
Board of Education: 06/13/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 1,2 Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Dominic Covello, Director, Student Support Services

APPROVED BY: Debra Calvin, Ed.D., Associate Superintendent, Educational Services
Linda C.T. Simlick, J.D., General Counsel
Melissa Bassanelli, Superintendent of Schools

Policy 5141.52: Suicide Prevention

Original Adopted Date: 06/27/2017 | Last Revised Date: 11/17/2020 | Last Reviewed Date: 11/17/2020

The Governing Board recognizes that suicide is a leading cause of death among youth, prevention is a collective effort that requires stakeholder engagement, and that school personnel who regularly interact with students are often in a position to recognize the warning signs of suicide and to offer appropriate referral and/or assistance. To attempt to reduce suicidal behavior, its impact on students and families and other trauma associated with suicide, the superintendent or designee shall develop measures, strategies, practices, and supports for suicide prevention, intervention, and postvention.

In developing policy and strategies for suicide prevention, intervention, and postvention, the superintendent or designee shall consult with school and community stakeholders such as administrators, other staff, parents/guardians, and students; school-employed mental health professionals such as school counselors, school psychologists, school social workers, and school nurses; suicide prevention experts such as local health agencies, mental health professionals, and community organizations; law enforcement; and, in developing policy for grades K-6, the county mental health plan. (Education Code section 215).

The board shall ensure that measures and strategies for students in grades K-6 are age appropriate and delivered and discussed in a manner that is sensitive to the needs of young students. (Education Code section 215)

Measures and strategies for suicide prevention, intervention, and postvention shall include, but are not limited to:

1. Staff development on suicide awareness and prevention for teachers, interns school counselors, and other district employees who interact with students, including, as appropriate, substitute teachers, coaches, expanded day learning staff, crossing guards, tutors, and volunteers, as described in the accompanying administrative regulation.

2. Instruction to students in problem-solving, coping, and resiliency skills to promote students' mental, emotional, and social health and well-being, as well as instruction in recognizing and appropriately responding to warning signs of suicidal intent in others.

3. Methods for promoting a positive school climate that enhances students' feelings of connectedness with the school and that is characterized by caring staff and harmonious interrelationships among students.

4. The review of materials and resources used in awareness efforts and communications to ensure they align with best practices for safe and effective messaging about suicide.

5. The provision of information to parents/guardians regarding risk and protective factors, warning signs of suicide, the severity of the youth suicide problem, the district's suicide prevention curriculum, the district's suicide prevention policy and procedures, basic steps for helping suicidal youth, the importance of communicating with appropriate staff if suicide risk is present or suspected, access to suicide prevention training, and/or school and community resources that can help youth in crisis

6. Encouragement for students to notify appropriate school personnel or other adults when they are experiencing thoughts of suicide or when they suspect or have knowledge of another student's suicidal intentions.

7. Crisis intervention procedures for addressing suicide threats or attempts.

8. Counseling and other postvention strategies for helping students, staff, and others cope in the aftermath of a student's suicide.

9. Establishment of district and/or school-site crisis intervention team(s) to ensure the proper implementation and review of this policy and other district practices related to the emotional and behavioral wellness of students, including, but not limited to, the oversight of mental health and suicide prevention training, collaboration with community mental health organizations,

identification of resources and organizations that provide evidence-based treatment, collaboration to build community response, and compliance with Education Code section 215

As appropriate, these measures and strategies shall specifically address the needs of students who are at high risk of suicide, including, but not limited to, students who are bereaved by suicide; students with disabilities, mental illness, or substance use disorders; students who are experiencing homelessness or who are in out-of-home settings such as foster care; and students who are lesbian, gay, bisexual, transgender, or questioning youth. (Education Code section 215)

Suicide Prevention Explanation for TK-6th Grade

San Juan Unified School District wants to keep all students safe. We have people who can help if you are not feeling okay.

We work together with the county mental health plan so students can get free help if they need it.

We also have ways to get help on our website at: https://www.sanjuan.edu/suicideprevention

We can help all students, including those who:

- Feel sad or depressed;
- Feel anxious or upset;
- Have lost someone to death or suicide;
- Are disabled;
- Have mental illness;
- Have substance use disorders;
- Are homeless or in and out-of-home settings like foster care; or
- Who are LGBTQ

To keep students healthy and prevent self-harm, San Juan Unified School District uses Second Step and Signs of Suicide to teach students:

- To be mindful of their self and their feelings;
- How to be kind to everyone;
- How to make good decisions;
- What to do if someone is being mean or a bully;
- How to ask for help;
- How to get help for others; and

If you need help or someone to talk to you can ask a school staff person for help. School staff can only help within the authorization and scope of their credential or license. Only those with the right training and license can diagnose or treat mental illness. Every staff person, however, must be kind and caring.

School Staff are trained by experts to help:

- Look for students who are in crisis or display warning signs;
- Find the right mental health services at school and outside school; and
- Refer students and families to those services.

If School staff hear or see any warning signs, they will ask a counselor to help the student. Any student who is in crisis will not be left alone. The school counselor will decide the risk of harm and how best to help the student.

If students try to hurt themselves at school, staff will:

- Remain calm and let the principal know what is happening;
- Get emergency medical services for the student;

- Be caring and stay with the student until help arrives;
- Offer help to the student and their family; and
- Help the student come back to school when they are ready.

If students try to hurt themselves away from school, staff will:

- Let the principal know what is happening;
- Offer help to the student and their family; and
- Help the student come back to school when they are ready.

After a student has or knows someone who has had, a crisis, staff will:

- Share what happened with only those who need to know;
- Make a plan with the family to help the student;
- Help the student make up any missed work;
- Be caring and help the student in school; and
- Follow up with the student and family often to see what help is needed.

If someone dies by suicide staff will:

- Send a team to the school to help anyone who is in need, and
- Offer help to any families who are in need.

If any student ever needs help, they can:

- Ask any staff person for help;
- Fill out a school request for help form;
- Text or Call 988 for The National Suicide and Crisis Lifeline
- Text NAMI to 741-741 to be connected to a free, trained crisis counselor on the Crisis Text Line;
- Call the National Alliance on Mental Illness {NAMI) at 1-800-950-6264
- Call the Crisis Hotline at 1-800-991-5272

If a referral is made for mental health or related services for a student in grade K-6 who is a Medi-Cal beneficiary, the superintendent or designee shall coordinate and consult with the county mental health plan. (Education Code section 215)

District employees shall act only within the authorization and scope of their credential or license. Nothing in this policy shall be construed as authorizing or encouraging district employees to diagnose or treat mental illness unless they are specifically licensed and employed to do so. (Education Code section 215)

The board shall review, and update as necessary, this policy at least every five years. (Education Code section 215)

The superintendent or designee shall post this policy on the district's web site, in a prominent location and in a manner that is easily accessible to parents/guardians and students. (Education Code section 234.6)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References	Description
Ed. Code 215	Suicide prevention policies
Ed. Code 215.5	Student identification cards; inclusion of safety hotlines
Ed. Code 216	Suicide prevention online training programs
Ed. Code 234.6	Bullying and harassment prevention information
Ed. Code 32280-32289.5	School safety plans
Ed. Code 49060-49079	Student records
Ed. Code 49602	Counseling and confidentiality of student information

Ed. Code 49604	Suicide prevention training for school counselors
Gov. Code 810-996.6	Government Claims Act
Pen. Code 11164-11174.3	Child Abuse and Neglect Reporting Act
W&I Code 5698	Emotionally disturbed youth; legislative intent
W&I Code 5850-5886	Children's Mental Health Services Act

Management Resources References	Description
California Department of Education Publication	Health Framework for California Public Schools, Kindergarten Through California Grade Twelve, 2019
Department of Education Publication	Model Youth Suicide Prevention Policy
California Department of Education Publication	Health Education Content Standards for California Public Schools, Kindergarten Through Grade Twelve, 2008
CALSCHLS Publication	California School Staff Survey (CSSS)
CALSCHLS Publication	California School Parent Survey (CSPS)
CALSCHLS Publication	California Healthy Kids Survey (CHKS)
CDC and Prevention Publication	School Connectedness: Strategies for Increasing Protective Factors Among Youth, 2009
Court Decision	Corales v. Bennett (Ontario-Montclair School District), (2009) 567 F.3d 554
Each Mind Matters Publication	Making Headlines: Guide to Engaging the Media in Suicide Prevention in California, 2012
Heard Alliance Publication	K-12 Toolkit for Mental Health Promotion and Suicide Prevention, 2017
Mental Health Svcs Oversight & Accountability Pub	Striving for Zero: California's Strategic Plan for Suicide Prevention 2020- 2025
Nat'l Assoc. of School Psychologists Publication	Preventing Suicide: Guidelines for Administrators and Crisis Teams, 2015 Suicide
Prevention Resource Center Publication	After a Suicide: A Toolkit for Schools, 2nd Edition, 2018
U.S. Dept. of Health & Human Services Publication	Preventing Suicide: A Toolkit for High Schools, 2012
U.S. Dept. of Health & Human Services Publication	National Strategy for Suicide Prevention: Goals and Objectives for Action, rev. 2012

Website	Suicide Prevention Messaging - https://simbli.eboardsolutions.com/SU/WgC4PLLjrBOlBeSNRS8O4g==
Website	National Action Alliance for Suicide Prevention - https://simbli.eboardsolutions.com/SU/tud4tHfNpPI5tEY5Fj036A==
Website	Mental Health Services Oversight and Accountability Commission - https://simbli.eboardsolutions.com/SU/BfgjBiPvJqdkl8lLZ1o91g==
Website	HEARD Alliance - https://simbli.eboardsolutions.com/SU/CZqVMxuR72Oxcslsh5XaSU0iA==
Website	Each Mind Matters: California's Mental Health Movement - https://simbli.eboardsolutions.com/SU/qpka5RPTtcMrmjmbnWkpnA==
Website	Crisis Text Line - https://simbli.eboardsolutions.com/SU/fHZ6qL5YDq7TZgyB6pMx8A==
Website	CalSCHLS - https://simbli.eboardsolutions.com/SU/MhvMT2GZ5w18eNbppUL7Aw==
Website	California Mental Health Services Authority - https://simbli.eboardsolutions.com/SU/x1slsh1z08lKZaJDnul97LIRQ==
Website	National Child Traumatic Stress Network - https://simbli.eboardsolutions.com/SU/fsMXOe6GO4nOQplus2T5QtsUQ==
Website	Substance Abuse and Mental Health Services Administration - https://simbli.eboardsolutions.com/SU/fqslshmylnfegyQnF2VZzOl5g==
Website	Suicide Prevention Lifeline - https://simbli.eboardsolutions.com/SU/afV0kpluspY6dedsMutWePi1w==
Website	Suicide Prevention Resource Center - https://simbli.eboardsolutions.com/SU/2cfjFY4ju3lrj8NMBvPa0g==
Website	Trevor Project - https://simbli.eboardsolutions.com/SU/YGdplusizjTY5ffqCzyaC432A==
Website	American Academy of Pediatrics - https://simbli.eboardsolutions.com/SU/pQA5jsiFzEUmkj21atlW8w==
Website	American Association of Suicidology - https://simbli.eboardsolutions.com/SU/2epimFF2un2Frplus9gZent5w==
Website	American Foundation for Suicide Prevention - https://simbli.eboardsolutions.com/SU/FEUu0bQA19UxSaw3Wtfi0A==
Website	American Psychological Association - https://simbli.eboardsolutions.com/SU/whnZxkEv3ftXlzAgq4Eknw==
Website	California Department of Education, Mental Health - https://simbli.eboardsolutions.com/SU/U8ybLhoblslshezvvd8YxPBKw==
Website	California Department of Health Care Services, Mental Health Services - https://simbli.eboardsolutions.com/SU/lhJ9lBnSx33gyv3jSdm7LQ==
Website	Centers for Disease Control and Prevention, Mental Health - https://simbli.eboardsolutions.com/SU/zljgm8LlDlJLplusGWxslshSbPEQ==
Website	National Association of School Psychologists - https://simbli.eboardsolutions.com/SU/2Pbs2elslshfyVi8hrLAnCIslshQ==
Website	National Institute for Mental Health - https://simbli.eboardsolutions.com/SU/IYEsleokeWiWcCFo92HqaA==
Website	American School Counselor Association - https://simbli.eboardsolutions.com/SU/R1ggYp24tGNHpluszwmaMrEvg

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Cross References	Description
1112	Media Relations - https://simbli.eboardsolutions.com/SU/LF90a5qrtqhw8s6slsh1EkuGw==

1220	Citizen Advisory Committees - https://simbli.eboardsolutions.com/SU/VpmY5dBSFWLE6fitdNcyzQ==
1240	Volunteer Assistance - https://simbli.eboardsolutions.com/SU/qFyhC51HaVsQFQzFLm0YRw==
1240	Volunteer Assistance - https://simbli.eboardsolutions.com/SU/gp4G3BPHWAehbbQHFpaZ5w==
1400	Relations Between Other Governmental Agencies And The Schools - https://simbli.eboardsolutions.com/SU/fGVkBWqAW5f7R0efuJslshE8Q==
4112.21	Interns - https://simbli.eboardsolutions.com/SU/EUMgWZcsxX4LIVGsyQgcslshQ==
4112.21	Interns - https://simbli.eboardsolutions.com/SU/nVUKLJpL7qBcm03lhmyzZg==
4121	Temporary/Substitute Personnel - https://simbli.eboardsolutions.com/SU/kWWplushTUcJ5AOzT8NfZ00sg==
4121	Temporary/Substitute Personnel - https://simbli.eboardsolutions.com/SU/l2ouVhYqbn28DGWvkrhfbw==
4127	Temporary Athletic Team Coaches - https://simbli.eboardsolutions.com/SU/tFslshGeYr4IFkWQMdXaPda7Q==
4127	Temporary Athletic Team Coaches - https://simbli.eboardsolutions.com/SU/4WslshjRx5UPBHhslshDdc3EvLUQ==
4131	Staff Development - https://simbli.eboardsolutions.com/SU/Y7plusilztj3ftUgCbuaRe6Zw==
4227	Temporary Athletic Team Coaches - https://simbli.eboardsolutions.com/SU/jibgSBE1IslshHl1WQeUjAYOA==
4227	Temporary Athletic Team Coaches - https://simbli.eboardsolutions.com/SU/dQBCGplusplusB7rrtgX2a0MjTjQ==
4231	Staff Development - https://simbli.eboardsolutions.com/SU/KplusvmMR0UfwuQLmVUf43MxQ==
4327	Temporary Athletic Team Coaches - https://simbli.eboardsolutions.com/SU/NsH9CF0fRmN9i6L7KNcpxA==
4327	Temporary Athletic Team Coaches - https://simbli.eboardsolutions.com/SU/2fDbSTiKeplusTJplusRaUGPcyTw==
5125	Student Records - https://simbli.eboardsolutions.com/SU/AyD9BtGtdFVWKpLLJRfKkg==
5125	Student Records - https://simbli.eboardsolutions.com/SU/FjngwutA6C28FKEKsuA26g==
5131	Conduct - https://simbli.eboardsolutions.com/SU/kxlhIZLAe9BjIQjn6XIMlA==
5131.2	Bullying - https://simbli.eboardsolutions.com/SU/P0SaZB8b2XpiRZWcqXRopw==
5131.2	Bullying - https://simbli.eboardsolutions.com/SU/F3rJiBawCs1rYV3uu2slshYbg==
5131.6	Alcohol And Other Drugs - https://simbli.eboardsolutions.com/SU/tmDSY1JD4DoIKuIIRPmd1Q==
5131.6	Alcohol And Other Drugs -

	https://simbli.eboardsolutions.com/SU/EnzYnJtrNZfvZ1rmg1P1JA==
5141.22	Infectious Diseases - https://simbli.eboardsolutions.com/SU/G1Vg8GN7sV8ny68xDFz4cA==
5141.22	Infectious Diseases - https://simbli.eboardsolutions.com/SU/PdRreVZquea3oDj4B2TMCg==

5141.22-E(1)	Infectious Diseases - https://simbli.eboardsolutions.com/SU/U6MEL1TPyQ3cckcesASJWg==
5141.4	Child Abuse Prevention And Reporting - https://simbli.eboardsolutions.com/SU/v7StAUnbvAg7U2ppk779NQ==
5141.4	Child Abuse Prevention And Reporting - https://simbli.eboardsolutions.com/SU/GeKymcboeBtAjDadu50HCA==
5142	Safety - https://simbli.eboardsolutions.com/SU/KXELVZdU5xwB1LonaEeUYA==
5142	Safety - https://simbli.eboardsolutions.com/SU/W22k2kydfwP7luRyuZkMyQ==
5145.3	Nondiscrimination/Harassment - https://simbli.eboardsolutions.com/SU/nBVtjbNlvzN3sOVCaplus661g==
5145.7	Sexual Harassment - https://simbli.eboardsolutions.com/SU/sj4AaOzURMrry6slsh6YH6PsQ==
5145.7	Sexual Harassment - https://simbli.eboardsolutions.com/SU/7ElRrYUGqfJ2Xpbplusk0qn1Q==
5145.71	Title IX Sexual Harassment Complaint Procedures - https://simbli.eboardsolutions.com/SU/PiUTOof6MocYDXloslshYBjRA==
5145.9	Hate-Motivated Behavior - https://simbli.eboardsolutions.com/SU/mtmRaPICslPBD5vKpluslq0SQ==
5148	Child Care And Development - https://simbli.eboardsolutions.com/SU/pDJcnHlJlkfyjqkjo0Sf3A==
6142.8	Comprehensive Health Education - https://simbli.eboardsolutions.com/SU/slsh87FncZHVmDf2IJbWZYAog==
6164.2	Guidance/Counseling Services - https://simbli.eboardsolutions.com/SU/VNt371916pP8aoletK3LDA==

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-6

MEETING DATE: 06/27/2023

SUBJECT: Revisions to BP 5141.33 Head Lice

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Student Support Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the proposed changes to Board Policy 5141.33 Head Lice to reflect the current California School Boards Association (CSBA) language.

RATIONALE/BACKGROUND:
Board Policy 5141.33 required revisions based on current recommendations from the California Department of Public Health (CDPH), the Centers for Disease Control (CDC) and the California School Nurses Organization (CSNO). The proposed revisions also reflect the current language of the California School Boards Association (CSBA).

ATTACHMENT(S):
A. Revisions to Board Policy 5141.33 Head Lice

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 05/15/2023, 06/05/2023, 06/16/2023
Board of Education: 06/13/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 1,2 Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Dominic Covello, Director, Student Support Services

APPROVED BY: Debra Calvin, Ed.D., Associate Superintendent, Educational Services
Linda C.T. Simlick, J.D., General Counsel
Melissa Bassanelli, Superintendent of Schools

Policy 5141.33: Head Lice

Original Adopted Date:
06/09/1992

Child Care
Facilities, rev.
March 2012

The Governing Board recognizes that head lice infestations among students require treatment but do not pose a risk of transmitting disease. The superintendent or designee shall encourage early detection and treatment in a manner that minimizes disruption to the educational program and reduces student absences.

The superintendent or designee may distribute information to parents/guardians of students regarding routine screening, symptoms, accurate diagnosis, and proper treatment of head lice infestations. The superintendent or designee also may provide related information to school staff.

School employees shall report all suspected cases of head lice to the school nurse or designee as soon as possible.

If a student is found with active adult head lice, they shall be allowed to stay in school until the end of the school day. The parent/guardian of any such student shall be given information about the treatment of head lice and encouraged to begin treatment of the student immediately and to check all members of the family. The parent/guardian also shall be informed that the student shall be checked upon return to school the next day and allowed to remain in school if no active head lice are detected.

Upon the student's return to school, the school nurse or designee shall check the student for active head lice. If it is determined that the student remains infected with head lice, the school nurse or designee shall contact the student's parent/guardian to discuss treatment. As needed, staff may provide additional resources and/or referral to the local health department, health care providers, or other agencies.

If a student is found consistently infested with head lice, they may be referred to a multidisciplinary team, which may consist of the school nurse, representatives from the local health department and social services, and other appropriate individuals to determine the best approach for identifying and resolving problems contributing to the student's head lice infestations.

When it is determined that one or more students in a class or school are infested with head lice, the principal or designee may, at their discretion, notify parents/guardians of students in that class or school and provide them with information about the detection and treatment of head lice.

Staff shall maintain the privacy of students identified as having head lice.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Legal Reference:
EDUCATION CODE
48320-48325 School attendance review boards
49451 Physical examinations: parent's refusal to consent

Management Resources:

California Department of Public Health Publication: A Parent's Guide to Head Lice, 2019

California Department of Public Health Publication: Guidelines on Head Lice Prevention and Control for School Districts and Child Care Facilities, rev. July 2020

California Department of Public Health Publication: Head Lice Factsheet, January 2022

California School Nurses Organization. Pediculosis Management, Position Statement, rev. 2022

Caring For Our Children. National Health and Safety Performance Standards Guidelines for Early Care and Education Programs, 2019

Centers for Disease Control. Head Lice Information for Schools, 2015.

National Association of School Nurses. Head Lice Management in Schools (Position Statement), 2020

Websites:

American Academy of Pediatrics: http://www.aap.org

California Department of Public Health: http://www.cdph.ca.gov California

School Nurses Organization: http://www.csno.org

Centers for Disease Control and Prevention, Parasitic Disease Information, Head Lice:

http://www.cdc.gov/parasites/lice/head

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-7

MEETING DATE: 06/27/2023

SUBJECT: Special Education Local Plan Area

DEPARTMENT: Special Education

For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board approve the 2023-2024 Special Education Local Plan Area (SELPA).

RATIONALE/BACKGROUND:
Every three years the California Department of Education (CDE) requires a full submission of the SELPA. Annually, the CDE requires submission of sections A, D and E. The Special Education Local Plan sections A, B, D, and E have all have been reviewed by the Community Advisory Committee for advisement.

ATTACHMENT(S):
A: 2023-2024 SELPA
B: Local Plan Attachments
C: Specialized Academic Instruction (SAI)/Specially Designed Instruction (SDI) and Related Services

BOARD COMMITTEE ACTION/COMMENT:
Community Advisory Committee (CAC):

- September 21, 2022 (Overview of Local Plan Requirements)
- December 21, 2022 (Part B)
- January 18, 2023 (Part A)
- February 15, 2023 (Parts A, B, D, and E)
- March 8, 2023 (Review of Local Plan Subcommittee work)
- April 26, 2023 (Part D)
- May 24, 2023 (Parts A, B, D, and E)

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ 98,879,942
Additional Budget: $ N/A
Funding Source: State and federal restricted funds and district contributions
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Vanessa Adolphson, Director, Special Education

APPROVED BY: Debra Calvin, Ed.D., Associate Superintendent, Educational Services DC
Melissa Bassanelli, Superintendent of Schools MB

Special Education Local Plan Area (SELPA) Local Plan

SELPA | San Juan Unified School District | Fiscal Year | 2023–24

LOCAL PLAN

Section A: Contacts and Certifications

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

2023–24 Local Plan Annual Submission

Section A: Contacts and Certifications

SELPA | San Juan Unified School District | Fiscal Year | 2023–24

Contact Information and Certification Requirements

A1. Check the box or boxes that best represents the SELPA's Local Plan submission to the California Department of Education (CDE):

☐ *NEW* SELPA (for proposed multiple Local Educational Agency (LEA) SELPA, or COE joined SELPA only)

☒ Local Plan Section B: Governance and Administration

- Local Plan Section B
- Certifications 1, 3, 4 and 5 are required
- Attachment I is required. Note: Additional attachments may be required if the amendment affects the services or funding associated with the Local Plan

☒ Local Plan Section D: Annual Budget Plan

☐ Select if this Local Plan Section D submission was revised after June 30th due date

- Local Plan Section D
- Certifications 2, 3, 4 and 5 are required
- Attachments I-V are required
- If the submission is an amendment of special education revenues and/or expenditures previously reported to the CDE due to changes in services and programs provided by LEAs within the SELPA, then the SELPA must also submit an amendment for Local Plan Section E: Annual Service Plan, along with Attachment VI and VII.

☒ Local Plan Section E: Annual Service Plan

☐ Select if this Local Plan Section E submission was revised after June 30th due date

- Local Plan Section E
- Certifications 2, 3, 4 and 5 are required
- Attachments I and VI are required
- If the submission is an amendment of programs and services previously reported to the CDE that affect the allocation of special education funds to LEAs within the SELPA, then the SELPA must also submit an amendment for Local Plan Section D: Annual Budget Plan, along with Attachments II-V and VII.

☐ Local Educational Agency Membership Changes

Section A: Contacts and Certifications

SELPA	San Juan Unified School District	Fiscal Year	2023–24

A2. SELPA Identification

Enter the 4-digit SELPA code issued by the CDE. SELPA codes can be found on the CDE website located at http://www.cde.ca.gov/sp/se/as/caselpas.asp.

SELPA	3413

A3. SELPA Administrator Contact Information

Enter address information for the SELPA. Include current SELPA administrator contact information. NOTE: SELPA administrator position changes do not require amendments to the Local Plan. However, in such cases the new SELPA administrator assumes the responsibility for the contents and implementation of the last approved Local Plan filed with the CDE.

SELPA Name	San Juan Unified School District		
Street Address	3738 Walnut Ave	Zip Code	95608
City	Carmichael	County	Sacramento
Mailing Address	3738 Walnut Ave		
City	Carmichael	Zip Code	95608
Administrator First Name	Vanessa	Administrator Last Name	Adolphson
Administrator Title	Director, Special Education		
Administrator's Email	vadolphson@sanjuan.edu		
Telephone	(916) 971-7525	Extension	

A4. Administrative Entity (Responsible Local Agency or Person (as applicable) Contact Information

Enter information for the current administrative entity. This is the responsible local agency or, an administrative unit for a multiple LEA SELPA or COE joined SELPA; or an identified responsible person for a single LEA SELPA. In either case, the administrative entity identified is responsible for the implementation and/or fiscal administration of the Local Plan.

Administrative Entity Name	San Juan Unified School District		
Street Address	3738 Walnut Ave	Zip Code	95608

Section A: Contacts and Certifications

SELPA	San Juan Unified School District	Fiscal Year	2023–24

City	Carmichael	County	Sacramento
Contact First Name	Vanessa	Last Name	Adolphson
Contact Title	Director of Special Education		
Email	vadolphson@sanjuan.edu		
Telephone	(916) 971-7525	Extension	

Special Education Local Plan Area Review Requirements

Community Advisory Committee

A5. Pursuant to California *Education Code* (*EC*) sections 56194(a) and (b); and 56205(a)(12)(E) and (b)(7), the SELPA must involve the Community Advisory Committee (CAC) at regular intervals during the development and review of each Local Plan section. The SELPA collaborated with the CAC throughout the development, amendment, and review of all Local Plan sections included with this submission?

■ Yes ☐ No

A6. Pursuant to *EC* Section 56207(b)(7), the Local Plan section(s): Section B: Governance and Administration, Section D: Annual Budget Plan, and Section E: Annual Service Plan must be provided to the CAC for final review 30 days prior to the plan being submitted the CDE.

The Local Plan was submitted to the CAC on: April 26, 2023

County Office of Education

A7. Pursuant to *EC* sections 56140, 56195.1(c), and 56205, within 45 days, the COE, or COEs (as applicable) must approve or disapprove any proposed Local Plan, including any amendment submitted by a SELPA within the county or counties. Enter the COE or COEs responsible for, coordinating special education services within a county, reviewing, and approving the Local Plan.

Select the "Add COE" button to add additional COEs as needed. Users my select the "checkbox" next to the COE entry and the "Delete COE" to remove entries as necessary.

Section A: Contacts and Certifications

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

■ COE responsible for approving the Local Plan

Sacramento County Office of Education

Local Plan section(s) was/were provided to the COE(s) listed for approval on: N/A

Add COE | Delete COE

Public Hearing Requirements

Local Plan Section D: Annual Budget Plan and Section E: Annual Service Plans

Public Hearing notices must be posted at each school site informing the public of the SELPA Public Hearing for the adoption of Local Plan Section D: Annual Budget Plan, and/or Local Plan Section E: Annual Service Plan at least 15 days before the hearing. Evidence of the posting should be maintained and made available to the CDE upon request.

A8. Local Plan Section D: Annual Budget Plan Public Hearing

Most Recent School Site Posting Date: Apr 26, 2023

SELPA Public Hearing Date: May 24, 2023

A9. Local Plan Section E: Annual Service Plan Public Hearing

Most Recent School Site Posting Date: Apr 26, 2023

SELPA Public Hearing Date: May 24, 2023

Submitting the Local Plan to the California Department of Education

STEP 1: Contacts and Certifications

Section A is required when submitting any and all Local Plan sections to the CDE for approval. Certifications and applicable attachments associated with the type of submission identified in item A1 above must be included with each submission.

STEP 2: SELPA Governance Structure

A10. For the purposes of special education, the governing board of a district/charter LEA must elect to participate in a SELPA. The SELPA's governance structure is defined by this election. The SELPA meets requirements and has elected the following governance structure for the Local Plan. Select one of the following three choices:

Section A: Contacts and Certifications

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

- [x] Single LEA SELPA: This selection includes only one district LEA (this selection does not include a COE); or
- [ ] Multiple LEA SELPA: This selection includes one district or charter LEA together with one or more additional district or charter LEA(s), or a combination thereof (this selection does not include a COE); or
- [ ] COE Joined SELPA: A district (or charter) LEA(s) joined with a COE(s) to form a SELPA (this selection includes one or more district or charter LEA(s) *AND* one or more COEs).

STEP 3: Prior Submissions

A11. Enter the fiscal year of the previously submitted Local Plan section:

Section B: Governance and Administration	2020-21
Section D: Annual Budget Plan	2022-23
Section E: Annual Service Plan	2022-23

STEP 4: Local Plan Collaboration

A12. Many representatives of the community are involved in the development of all sections of a Local Plan. In this table, report the participation of key stakeholders required to participate in regular meetings by *EC* sections 56001(f) and 56192 including administrators, general education teachers, special education teachers, members of the CAC, parents selected by the CAC, or other persons concerned with individuals with exceptional needs. Include the agency, first and last name, the title of each participant who was involved in the collaboration in the development of the Local Plan sections, and the section worked on. Select the "Add" button to insert a new row and the "-" button to delete the corresponding row.

Add	Agency	First and Last Name	Title	Section
-	SJUSD	Vanessa Adolphson	Administrator-Spec. Ed.	Multiple
-	SJUSD	Jessica Lauder	Administrator-Spec. Ed.	Multiple
-	SJUSD	Robert Morgan	Administrator-Spec. Ed.	Multiple
-	CAC Chair	Daniel Hicks	CAC	Multiple
-	CAC Vice Chair	Ryan Digman	CAC	All

Section A: Contacts and Certifications

SELPA | San Juan Unified School District | Fiscal Year | 2023–24

Add	Agency	First and Last Name	Title	Section
-	CAC Member/Teacher	Katherine Morash	CAC	All
-	CAC Member	Lisa Sotelo	CAC	All

STEP 5: Certifications

A13. Select the check box below to indicate which of the five certifications are being submitted. Include the total number of each type of certification being submitted.

- ☐ Certification 1: SELPA Local Plan Section B: Governance and Administration
- ☑ Certification 2: SELPA Local Plan Section D: Annual Budget Plan and Section E: Annual Service Plan
- ☑ Certification 3: COE (Required for all SELPA Local Plan Sections B, D, and E)

  Number Submitted 1
- ☑ Certification 4: CAC (Required for all SELPA Local Plan Sections B, D, and E)
- ☑ Certification 5: LEA (Required for all SELPA Local Plan Sections B, D, and E)

  Number Submitted 1

STEP 6: Electronic Signatures

A14. All applicable certifications must be electronically signed and included with the Local Plan.

STEP 7: Final Check

- All certifications submitted to the CDE must be electronically signed.
- Local Plan must be submitted to the CDE using the SELPA's assigned Box.com web address.
- In order to facilitate the timely processing, approval, and distribution of SELPA funding, please submit the Local Plan in the original, CDE-approved format. All templates are coded for the CDE's record keeping purposes.
- Handwritten, scanned, or modified templates remove the coding from the fields and impede the CDE's processing of the Local Plan. In such cases, SELPAs may be required to resubmit handwritten, scanned, or modified Local Plans that are not saved in the original 2022–23 CDE Local Plan Submission template provided, resulting in a delay in approval and funding.

Section A: Contacts and Certifications

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Certification 1
Local Plan Section B: Governance and Administration

IMPORTANT: Certification 1 is required when the information being submitted to the CDE is related to Local Plan Section B: Governance and Administration.

I certify the attached Governance and Administration Local Plan section has been adopted by all LEA members listed in Attachment I and is the basis for the operation and administration of special education programs. I further assure the agency(ies) represented herein will meet all applicable requirements of state and federal laws, regulations, and state policies and procedures, including compliance with the Individuals with Disabilities Education Act (IDEA), Title 20 of *United States Code* (*USC*) 1400 et seq., implementing regulations under; the Federal Rehabilitation Act of 1973, 29 *USC,* Chapter 16 as applicable; the Federal Americans with Disabilities Act of 1990, 42 *USC,* 12101 et seq.; *Code of Federal Regulations,* Title 34, Parts 300 and 303; *EC* Part 30; and the *California Code of Regulations,* Title 5, Chapter 3, Division 1.

C1-1. I certify the SELPA governance and administrative structure as a:

☑ Single LEA SELPA ☐ Multiple LEA SELPA ☐ COE Joined SELPA

C1-2. The SELPA collaborated with the CAC throughout the development, amendment, and review of all Local Plan sections included with this submission?

☑ Yes ☐ No (If the answer is "NO," please include comments.)

C1-3. The SELPA reviewed and considered comments provided by the CAC regarding this Local Plan submission.

☑ Yes ☐ No (If the answer is "NO," please include comments.)

C1-4. Specific web address where the SELPA Local Plan, including all sections, is posted.

http://www.sanjuan.edu/Page/52552

Vanessa Adolphson	**Jun 1, 2023**
Administrative Entity*	Date
Vanessa Adolphson	**Jun 1, 2023**
SELPA Governance Council or Responsible Individual	Date

Section A: Contacts and Certifications

SELPA	San Juan Unified School District	Fiscal Year	2023–24

Vanessa Adolphson	**Jun 1, 2023**
SELPA Administrator	Date

*If the Local Plan represents a single LEA SELPA, then the responsible individual identified in item A4 of Section A must sign here. If the Local Plan represents a multiple LEA SELPA, or a COE joined SELPA, then the administrative entity's designee identified in item A4 of Section A must electronically sign here.

Section A: Contacts and Certifications

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Certification 2
Local Plan Section D: Annual Budget Plan and Section E: Annual Service Plan

IMPORTANT: Certification 2 is required when the information being submitted to the CDE is related to Local Plan Section D: Annual Budget Plan and/or Section E: Annual Service Plan.

I certify the attached Local Plan Section Section D: Annual Budget Plan and/or Section E: Annual Service Plan was/were adopted at a SELPA public hearing(s) and is/are the basis for the operation and administration of special education programs specified herein. I further assure the LEAs identified in Attachment I will meet all applicable requirements of state and federal laws, regulations, and state policies and procedures, including compliance with the *I*ndividuals with Disabilities Education Act (IDEA), Title 20 of *United States Code* (*USC*) 1400 et seq., implementing regulations under; the Federal Rehabilitation Act of 1973, 29 *USC,* Chapter 16 as applicable; the Federal Americans with Disabilities Act of 1990, 42 *USC,* 12101 et seq.; *Code of Federal Regulations,* Title 34, Parts 300 and 303; *EC* Part 30; and the *California Code of Regulations,* Title 5, Chapter 3, Division 1.

C2-1. I certify the SELPA governance and administrative structure as a:

☑ Single LEA SELPA ☐ Multiple LEA SELPA ☐ COE Joined SELPA

C2-2. The SELPA collaborated with the CAC throughout the development, amendment, and review of all Local Plan sections included with this submission?

☑ Yes ☐ No (If the answer is "NO," please include comments.)

C2-3. The SELPA reviewed and considered comments provided by the CAC regarding this Local Plan submission.

☑ Yes ☐ No (If the answer is "NO," please include comments.)

C2-4. Specific web address where the SELPA Local Plan, including all sections, is posted.

http://www.sanjuan.edu/Page/52552

Vanessa Adolphson	**Jun 1, 2023**
Administrative Entity*	Date
Vanessa Adolphson	**Jun 1, 2023**
SELPA Governance Council or Responsible Individual	Date

Section A: Contacts and Certifications

SELPA	San Juan Unified School District	Fiscal Year	2023–24

Vanessa Adolphson	**Jun 1, 2023**
SELPA Administrator	Date

*If the Local Plan represents a single LEA SELPA, then the responsible individual identified in item A4 of Section A must sign here. If the Local Plan represents a multiple LEA SELPA, or a COE joined SELPA, then the administrative entity's designee identified in item A4 of Section A must electronically sign here.

Special Education Local Plan Area (SELPA) Local Plan Certification 3

SELPA San Juan Unified School District **Fiscal Year** 23-24

Certification 3: County Superintendent

IMPORTANT: Certification 3 is required when the information being submitted to the California Department of Education (CDE) is related to Local Plan Section B: Governance and Administration, Section D: Annual Budget Plan, and/or Section E: Annual Service Plan.

I certify the attached Local Plan section(s) as submitted with this certification are approved by the county office of education (COE). Per California Education Code (*Ed Code)* Section 56140, approval is based on the capacity of the district or districts to ensure that special education programs and services are provided to all individuals with exceptional needs, and both of the following: 1) whether the local plan adheres to the guidelines established pursuant to *Ed Code* Section 56122 for the development of local plans; and 2) whether the local plan contains all of the required components as detailed in *Ed Code* Section 56205.

C3-1. All LEAs within the county have elected to participate in this SELPA Local Plan.

☐ *Yes* ■ No

C3-2. The SELPA Local Plan section(s) as specified herein was approved by the COE pursuant to *EC* Section 56140(b).

■ Yes ☐ No

C3-3. The county superintendent certifies the SELPA is a:

■ Single LEA SELPA: This selection includes only one district LEA (this selection does not include a COE); or

☐ Multiple LEA SELPA: This selection includes one district or charter LEA together with one or more additional district or charter LEA(s), or a combination thereof (this selection does not include a COE); or

☐ COE Joined SELPA: A district (or charter) LEA(s) joined with a COE(s) to form a SELPA (this selection includes one or more district or charter LEA(s) *AND* one or more COEs).

C3-4. A written agreement must be entered into between the LEA and SELPA for implementation of services including, but not limited to *EC* Section 56195.7. The county superintendent ensures the Local Plan, including amendments, is posted on the COE web site, or includes a link to the Local Plan.

Special Education Local Plan Area (SELPA) Local Plan Certification 3

SELPA San Juan Unified School District **Fiscal Year** 23-24

Web address where the SELPA Local Plan, including all sections, is posted.

www.scoe.net

David W. Gordon
County Superintendent

June 22, 2023
Date

Special Education Local Plan Area (SELPA) Local Plan Certification 4

SELPA San Juan Unified School District **Fiscal Year** 2023–24

Certification 4: Community Advisory Committee

IMPORTANT: Certification 4 is required when the information being submitted to the California Department of Education (CDE) is related to Local Plan Section B: Governance and Administration, Section D: Annual Budget Plan and/or Section E: Annual Service Plan.

Cert 4-1. Community Advisory Committee Participation

The Community Advisory Committee (CAC), advised the SELPA during the development, amendment, and review of the Local Plan. The process involved a schedule of regular consultations regarding policy and budget development. California *Education Code* sections 56194 and 56205(a)(12)(E).

☑ Yes ☐ No (If the answer is "NO," please include comments.)

Cert 4-2. Community Advisory Committee Review Timeline

The CAC had at least 30 days to conduct a review of the completed Local Plan. This review was done prior to Local Plan being submitted to the COE and CDE.

☑ Yes ☐ No (If the answer is "NO," please include comments.)

Cert 4-3. Community Advisory Committee Comments

The CAC provided written comments to the SELPA regarding this Local Plan submission.

☑ Yes ☐ No (If the answer is "NO," please include comments.)

I certify the information presented herein is an accurate representation of the CAC's involvement in the development and/or amendment of the Local Plan.

Authorized Signature

Daniel Hicks	**Jun 1, 2023**
CAC Chairperson	Date

Special Education Local Plan Area (SELPA) Local Plan Certification 5

SELPA San Juan Unified School District **Fiscal Year** 2023–24

Certification 5: Local Educational Agency

IMPORTANT: Certification 5 is required when the information being submitted to the California Department of Education (CDE) by each participating agency's superintendent (for a district and county office of education (COE) local educational agency (LEA)), or by each chief administrator (for a charter LEA) is related to Local Plan Section B: Governance and Administration, Section D: Annual Budget Plan, and/or Section E: Annual Service Plan.

LEA San Juan Unified School District

Cert 5-1. Special Education Local Plan Area Governance Structure

The LEA certifies the SELPA Local Plan is the basis for the operation and administration of special education programs. The LEA will meet all applicable requirements of special education state and federal laws and regulations, and state policies and procedures. Be it further resolved, the LEA must administer the local implementation of policies, procedures, and practices in accordance with special education state and federal laws, rules, and regulations. The superintendent or chief administrator certifies the LEA is participating in a:

- [■] Single LEA SELPA: This selection includes only one district LEA (this selection does not include a COE); or
- [ ] Multiple LEA SELPA: This selection includes one district or charter LEA together with one or more additional district or charter LEA(s), or a combination thereof (this selection does not include a COE); or
- [ ] COE Joined SELPA: A district (or charter) LEA(s) joined with a COE(s) to form a SELPA (this selection includes one or more district or charter LEA(s) *AND* one or more COEs).

Cert 5-2. Local Educational Agency Local Plan Web Posting

The LEA superintendent (for a district or COE LEA) or chief administrator (for a charter LEA) ensures the current Local Plan, Section B: Governance and Administration, Section D: Annual Budget Plan, and Section E: Annual Service Plan, including updates or revisions to Sections B, D, E, and/or Attachments, is posted on the LEA web site, is on file at each LEA, and is available to any interested party.

Web address where the SELPA Local Plan, including all sections, is posted.

https://www.sanjuan.edu/Page/52552

Local Plan Submission

Special Education Local Plan Area (SELPA) Local Plan Certification 5

SELPA San Juan Unified School District **Fiscal Year** 2023–24

Cert 5-3. Submission Certification Requirements for LEAs

Certification 5 must be signed by the LEA superintendent (district LEAs) or chief administrator (charter LEAs).

1. All district and charter LEAs must sign a Certification 5 if the Local Plan submission is for an annual amendment (due June 30) for Sections D: Annual Budget Plan, or Section E: Annual Services Plan.

2. If the submission is an amendment to Local Plan Section D: Annual Budget Plan and/or Section E: Annual Service Plan submitted during fiscal year 2022–23, then only the newly affected LEAs are required to submit Certification 5 with the amendment(s).

3. If the submission is an amendment to Local Plan Section B: Governance and Administration, then all SELPA member LEAs must submit a newly signed Certification 5.

Authorized Signature

Melissa Bassanelli	**June 1, 2023**
LEA Superintendent/Chief Administrator	Date

Special Education Local Plan Area (SELPA) Local Plan

SELPA San Juan Unified School District **Fiscal Year** 2023-24

LOCAL PLAN

Section B: Governance and Administration

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

CDE Form Version June 2022

SELPA | San Juan Unified School District | Fiscal Year | 2023-24

B. Governance and Administration

California *Education Code* (*EC*) sections 56195 et seq. and 56205

Participating Local Educational Agencies

Participating local educational agencies (LEAs) included in the Special Education Local Plan Area (SELPA) local plan must be identified in Attachment I.

Special Education Local Plan Area—Local Plan Requirements

1. Describe the geographic service area covered by the local plan: [*EC 56195.1(d); EC 56195.1(a)(1); EC 56211; EC 56212*]

San Juan Unified School District SELPA is located in Sacramento County. It includes portions of or all of the cities of Carmichael, Fair Oaks, Citrus Heights, Orangevale, and unincorporated portions of Sacramento County

2. Describe the SELPA regional governance and administrative structure of the local plan. Clearly define the roles and structure of a multi-LEA governing body, or single LEA administration as applicable: [EC 56195.1(b)(1)-(3)(c); EC 56205(a)(12)]

SJUSD is a single district SELPA. Pursuant to Sections 56195 and 56200 of the California Education Code, the Governing Board of the District has the responsibility to adopt a plan to assure access to special education and services for all eligible students with disabilities residing in the geographic area served by SJUSD. The goal of special education is to help students with disabilities become increasingly independent as they move through the grade levels. Close collaboration between the special education and general education staff and administrators is a priority to reach this goal for all students with disabilities.

RESPONSIBILITIES OF LOCAL SJUSD BOARD MEMBERS

The SJUSD Board of Education shall:

1. Exercise authority over, assume responsibility for, and be fiscally accountable for special education programs operated by the SELPA.

2. Enter into an agreement with other agencies participating in the plan for the purpose of delivery of services and programs by approving the Local Plan.

3. Review and approve revisions of the SJUSD Local Plan for Special Education.

4. Participate in the governance of the SJUSD SELPA through its designated representative,

the SJUSD Special Education Administrator/SELPA Administrator. The SELPA Administrator has the authority to act as the board designee to approve and amend policies as necessary.

ROLE OF THE SELPA ADMINISTRATOR

The Administrator of SELPA is the primary administrator responsible for the operation of SELPA. The SELPA responsibilities of the Administrator include coordination and administration of the SELPA and the Local Plan. The Administrator oversees the following:

1. Coordinated system of identification and assessment

2. Coordinated system of procedural safeguards

3. Coordinated system of staff development and parent education

4. Coordinated system of curriculum development and alignment with the core curriculum

5. Coordinated system of internal program review, evaluation of the effectiveness of the local plan, and implementation of a local plan accountability mechanism

6. Coordinated system of data collection and management

7. Coordination of inter-agency agreements

8. Coordination of services to medical facilities

9. Coordination of services to licensed children's facilities and foster family homes

10. Preparation and transmission of required SELPA reports

11. Fiscal and logistical support of the Community Advisory Committee

12. Coordination of transportation services for students with disabilities

3. Describe the SELPA's regional policy making process. Clearly define the roles of a multi-LEA governing body, or single LEA administration as applicable related to the policy making process for coordinating and implementing the local plan: [EC 56195.7(i)(j)(1)(2)]

The Board of Education and District Superintendent authorize the SELPA Director to act on their behalf to make recommendations and decisions regarding the provision of a full continuum of special education services within the SELPA. The SELPA Director reports to the Associate Superintendent of Education services. The SELPA Director consults regularly with the Associate Superintendent. The Associate Superintendent regularly consults with the Superintendent regarding special education services within the District. The Board of Education is the final authority for formal policies that impact the governance and administration of the

SELPA | San Juan Unified School District | Fiscal Year | 2023-24

SELPA.

4. Clearly define the roles of the County Office of Education (COE) as applicable, and/or any other administrative supports necessary to coordinate and implement the local plan: [EC 56195.1(c); EC 56205(a)(12)(D)(i); EC 56195.5]

The SJUSD SELPA is a single district SELPA. the Sacramento County Office of Education has final authorization over SJUSD SELPA revised Local Plan once approved by the SJUSD Board of Education.

5. Does the SELPA have policies and procedures that allow for the participation of charter schools in the local plan? [EC 56207.5]

(●) Yes ( ) No

If No, explain why the SELPA does not have the policy and procedures.

6. Identify and describe the representation and participation of the SELPA community advisory committee (CAC) pursuant to EC Section 56190 in the development of the local plan: [EC 56194(a)(b)(d); EC 56195.9(a)]

CAC has the following responsibilities: advise the policy and administrative entity of the SJUSD SELPA regarding the development, amendment, and review of the local plan; recommend annual priorities to be addressed by the plan; assist in parent education and in recruiting parents and other volunteers who may contribute to the implementation of the plan; encourage community involvement in the development and review of the local plan; support activities on behalf of students with disabilities; assist in parent awareness and the importance of regular school attendance; and support the District Board and administration in the efforts provided to support children with disabilities in the schools of the district. The appointment of CAC members shall be made by the governing board in accordance with the provisions of the CAC bylaws.

Responsibilities of the CAC

a) Advising the Board of Education regarding the development, amendment, modification, and review of the Local Plan;

b) Recommending descriptions such as the Annual Budget Plan and the Annual Services Plan to be addressed by the Local Plan;

c) Assisting in parent/guardian education and in recruiting parents/guardians and other

volunteers who may contribute to the implementation of the Local Plan;

d) Encouraging community involvement in the development and review of the Local Plan;

e) Supporting activities on behalf of individuals with exceptional needs; and

f) Assisting in parent/guardian awareness of the importance of regular school attendance.

7. Describe the SELPA's process for regular consultations regarding the plan development with representative of special education and regular education teachers, and administrators selected by the groups they represent and parent members of the CAC: [EC 56205(a)(12)(E); EC 56205(b)(7)]

The description of the governance and administration of the local plan and the policymaking process are consistent with California Education Code sections 56001 (f), and 56195.9 (a), and reflect a schedule of regular consultations regarding policy and budget development with representatives of special education and regular education teachers and administrators selected by the groups they represent and parent members.

SELPA administrators meet regularly with interested parties to provide consultation on development and execution of the SELPA local plan. Representative group input is gathered through interested party interviews and surveys. Parent members of the CAC provide input through CAC Public Meetings.

8. Identify and describe the responsible local agency (RLA), Administrative Unit (AU), or other agency who is responsible for performing tasks such as the receipt and distribution of funds, provision of administrative support, and coordination and implementation of the plan: [EC 56836.01(a)(b); EC 56205(a)(12)(D)(ii); EC 56195(b)(3); EC 56030]

The SJUSD serves as the Administrative Unit (AU) for the SJUSD SELPA. It shall be responsible for functions such as, but not limited to:

*Receipt and distribution of special education funds to district accounts for the operation of special education programs and services.

*Receipt and distribution of special education funds to accounts exclusively designated for SELPA use.

*Provision of administrative support.

*The employment of staff to support SELPA functions.

The SJUSD SELPA is designated as the responsible local agency (RLA) for the administration

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and implementation of the Local Plan, including the provision of a continuum of program options and services. The SELPA shared responsibility for fiscal administrative support and for coordination and implementation of the approved Allocation Plan. The SJUSD SELPA will have no responsibility to operate any direct educational services, but will help to coordinate available resources across the SELPA. The SJUSD SELPA is responsible for its membership to be compliant with all applicable laws and regulation related to the provision of special education and related services.

9. Describe the contractual agreements and the SELPA's system for determining the responsibility of participating agency for the education of each student with special needs residing within the geographical area served by the plan: [EC 56195.7. EC 56195.1(b)(c)]

As a single-district SELPA the SJUSD SELPA is responsible for the education of all students with disabilities, including students in charter schools that are members of the SELPA, residing within the geographical area of the district.

The SJUSD SELPA has a contractual agreement with the Sacramento County Office of Education to provide services to its infants and toddlers, students with significant cognitive and physical needs, and students residing in the juvenile court system.

Additionally, the SJUSD SELPA has a memorandum of understanding (MOU) with Alta California Regional Center for the provision of services for its infants and toddlers students with disabilities.

Additional participating agencies may enter into contractual agreements with the SJUSD SELPA to meet the requirements of applicable federal and state laws. In adopting the Local Plan, each participating agency agrees to carry out the duties and responsibilities designated within the Local Plan. Each agency shall provide special education and related services to all eligible students including students attending charter schools where the SJUSD SELPA has granted that charter.

10. For multi-LEA local plans, specify:

a. The responsibilities of each participating COE and LEA governing board in the policymaking process: [*EC 56205(a)(12)(D)(i)*]

NA

b. The responsibilities of the superintendents of each participating LEA and COE in the implementation of the local plan: [EC 56205(a)(12)(D)(i)]

NA

c. The responsibilities of district and county administrators of special education in coordinating the administration of the local plan: [EC 56205(a)(12)(D)(i)]

NA

11. Identify the respective roles of the RLA/AU, the SELPA administrator, and the individual LEAs associated with the SELPA related to:

a. The hiring, supervision, evaluation, and discipline of the SELPA administrator and staff employed by the AU in support of the local plan: [*EC 56205(a)(12)(D)(ii)(I)*]

The SELPA Director is an employee of the SJUSD (AU) and reports to the Associate Superintendent of Education Services. The SELPA Director supervises staff employed by the District to support the implementation, monitoring, and evaluation of the Local Plan.

b. The local method used to distribute federal and state funds to the SELPA RLA/AU and to LEAs within the SELPA: [EC 56205(a)12(D) (ii)(II); EC 56195.7(i)]

All SELPA funds flow through the SJUSD (AU) and are provided to the SELPA for the provision of special education services throughout the SELPA.

c. The operation of special education programs: [EC 56205(a)(12)(D)(ii)(III)]

The SJUSD Superintendent is responsible for special education programs operated by the SELPA and for implementing all requirements of the Local Plan.

The SJUSD SELPA Administrator, under the supervision of the SJUSD Associate Superintendent of Education Services, is responsible for the coordination of special education services and programs within the SJUSD and for the implementation of the Local Plan. The SELPA Administrator is subject to the Administrative Unit's (AU) policies and procedures for day-to-day operations. The SELPA Administrator is given authority to implement policies and procedures.

d. Monitoring the appropriate use of federal, state, and local funds allocated for special education programs: [EC 56205(a)(12)(D)(ii)(IV)]

The SELPA Administrator, in collaboration with business services, is responsible to monitor on an annual basis the appropriate use of all funds allocated for special education programs. Final determination and action regarding the appropriate use of special education funds shall be made through the Annual Budget Plan process.

12. Describe how specialized equipment and services will be distributed within the SELPA in a manner that minimizes the necessity to serve students in isolated sites and maximizes the opportunities to serve students in the least restrictive environments: [EC 56206]

The SJUSD SELPA provides specialized services, equipment, books, and materials to students with Low Incidence Disabilities ages birth through 22 years. Low incidence disabilities include deaf-blind, deaf, hard of hearing, orthopedic impairment and/or visual impairment. Specialized equipment and services will be distributed within the local plan area in a manner that minimizes the necessity to serve eligible students in isolated sites and maximizes the opportunities to serve students in the least restrictive environment utilizing inclusive practices.

The SJUSD SELPA retains Low Incidence Funding. A Low Incidence (LI) Committee composed of knowledgeable educators approves specialized equipment purchases or requested specialized services. The Low Incidence Committee will make its determination based on a review of the assessment data and the recommendations of the IEP team. Low Incidence funding is legally the responsibility of the SELPA, including accountability of how the funds are used and reassignment of specialized books, materials, and equipment within the SELPA. The committee establishes priorities for the use of funds in accordance with State policy.

Policies, Procedures, and Programs

Pursuant to *EC* sections 56122 and 56205(a), the SELPA ensures conformity with Title 20 *United States Code* (*USC*) and in accordance with Title 34 *Code of Federal Regulations* (*CFR*) Section 300.201 and has in effect policies, procedures, and programs. For each of the following 23 areas, identify whether or not, each of the following provisions of law are adopted as stated. If the policy is not adopted as stated, briefly describe the SELPA's policy for the given area. In all cases, provide the SELPA policy and procedure numbers (If applicable. Leave blank if not applicable); the document title; and the physical location where the policy can be found.

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1. Free Appropriate Public Education: 20 *USC* Section 1412(a)(1); *EC* 56205(a)(1)

Policy/Procedure Number:	FAPE
Document Title:	Free Appropriate Public Education; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that a free appropriate public education is available to all children with disabilities residing in the LEA between the ages of 3 and 21, inclusive, including children with disabilities who have been suspended or expelled from school." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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2. Full Educational Opportunity: 20 *USC* Section 1412(a)(2); *EC* 56205(a)(2)

Policy/Procedure Number:	Full Educational Opportunity
Document Title:	Full Educational Opportunity; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

“It shall be the policy of this LEA that all children with disabilities have access to educational programs, non-academic programs, and services available to non-disabled children.” The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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3. Child Find: 20 *USC* Section 1412(a)(3); *EC* 56205(a)(3)

Policy/Procedure Number:	Child Find
Document Title:	Child Find; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that all children with disabilities residing in the State, including children with disabilities who are homeless or are wards of the State and children with disabilities attending private schools, regardless of the severity of their disabilities, who are in need of special education and related services, are identified, located, and evaluated. A practical method has been developed and

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implemented to determine which children with disabilities are currently receiving needed special education and related services." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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4. Individualized Education Program (IEP) and Individualized Family Service Plan (IFSP): 20 *USC* Section 1412(a)(4); *EC* 56205(a)(4)

Policy/Procedure Number:	Individualized Education Program (IEP)
Document Title:	Individualized Education Program (IEP); Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

“It shall be the policy of this LEA that an IEP, or an IFSP that meets the requirements of 20 *USC* Section 1436 (d), is developed, implemented, reviewed, and revised for each child with a disability who requires special education and related services in accordance with 20 *USC* Section 1414 (d). It shall be the policy of this LEA that an IEP will be conducted on at least an annual basis to review a student’s progress and make appropriate revisions.” The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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5. Least Restrictive Environment: USC Section 1412(a)(5); *EC* 56205(a)(5)

Policy/Procedure Number:	Least Restrictive Environment
Document Title:	Least Restrictive Environment; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that to the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the general educational environment, occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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6. Procedural Safeguards: 20 *USC* Section 1412(a)(6); *EC* 56205(a)(6)

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Policy/Procedure Number:	Procedural Safeguards
Document Title:	Procedural Safeguards; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

“It shall be the policy of this LEA that children with disabilities and their parents shall be afforded all procedural safeguards according to state and federal laws and regulations.” The policy is adopted by the SELPA as stated:

(●) Yes ( ) No

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7. Evaluation: 20 *USC* Section 1412(a)(7); *EC* 56205(a)(7)

Policy/Procedure Number:	Annual/Triennial Reassessment
Document Title:	Annual/Triennial Reassessment; Procedures Manual
Document Location:	https://sanjuan.edu/Page/52552; https://seis.org/documentlibrary

“It shall be the policy of this LEA that a reassessment of a child with a disability shall be conducted at least once every three years or more frequently, if appropriate.” The policy is adopted by the SELPA as stated:

(●) Yes ( ) No

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8. Confidentiality: 20 *USC* Section 1412(a)(8); *EC* 56205(a)(8)

Policy/Procedure Number:	Confidentiality
Document Title:	Confidentiality; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that the confidentiality of personally identifiable data, information, and records maintained by the LEA relating to children with disabilities and their parents and families shall be protected pursuant to the Family Educational Rights and Privacy Act, non-academic programs, and services available to non-disabled children." The policy is adopted by the SELPA as stated:

(●) Yes ( ) No

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9. Part C to Part B Transition: 20 *USC* Section 1412(a)(9); *EC* 56205(a)(9)

Policy/Procedure Number:	Part C, Transition to Preschool
Document Title:	Part C, Transition to Preschool, Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that children participating in early intervention programs under the Individuals with Disabilities Education Act (IDEA), Part C, and who will participate in preschool programs, experience a smooth and effective transition to preschool programs in a manner consistent with 20 *USC* Section 1437(a)(9). The transition process shall begin prior to the child's third birthday."The policy is adopted by the SELPA as stated:

◉ Yes ○ No

10. Private Schools: 20 *USC* Section 1412(a)(10); *EC* 56205(a)(10)

Policy/Procedure Number:	Private Schools
Document Title:	Private Schools; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA to assure that children with disabilities voluntarily enrolled by their parents in private schools shall receive appropriate special education and related services pursuant to LEA coordinated procedures. The proportionate amount of federal funds will be allocated for the purpose of providing special education services to children with disabilities voluntarily enrolled in private school by their parents." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

11. Local Compliance Assurances: 20 *USC* Section 1412(a)(11); *EC* 56205(a)(11)

Policy/Procedure Number:	Compliance Assurances`
Document Title:	Compliance Assurances; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that the local plan shall be adopted by the appropriate local board(s)

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(district/county) and is the basis for the operation and administration of special education programs, and that the agency(ies) herein represented will meet all applicable requirements of state and federal laws and-regulations, including compliance with the IDEA; the Federal Rehabilitation Act of 1973, Section 504 of Public Law; and the provisions of the California *EC*, Part 30." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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12. Interagency: 20 USC Section 1412(a)(12); *EC* 56205(a)(12)(D)(iii)

Policy/Procedure Number:	FAPE
Document Title:	Free Appropriate Public Education; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that interagency agreements or other mechanisms for interagency coordination are in effect to ensure services required for free appropriate public education are provided, including the continuation of services during an interagency dispute resolution process." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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13. Governance: 20 *USC* Section 1412(a)(13); *EC* 56205(a)(12)

Policy/Procedure Number:	Governance
Document Title:	Governance; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA to support and comply with the provisions of the governance bodies and any necessary administrative support to implement the local plan. A final determination that an LEA is not eligible for assistance under this part will not be made without first affording that LEA with reasonable notice and an opportunity for a hearing through the State Education Agency." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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14. Personnel Qualifications; *EC* 56205(a)(13)

Policy/Procedure Number:	Personnel Standards

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Document Title: Personnel Standards; Procedures Manual

Document Location: https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA to ensure that personnel providing special education related services are appropriately and adequately prepared and trained, and that those personnel have the content knowledge and skills to serve children with disabilities. This policy shall not be construed to create a right of action on behalf of an individual student for the failure of a particular LEA staff person to be highly qualified or to prevent a parent from filing a State complaint with the California Department of Education (CDE) about staff qualifications." The policy is adopted by the SELPA as stated:

○ Yes ○ No

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15. Performance Goals and Indicators: 20 *USC* Section 1412(a)(15); *EC* 56205(a)(14)

Policy/Procedure Number: Compliance Assurances

Document Title: Compliance Assurances; Procedures Manual

Document Location: https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA to comply with the requirements of the performance goals and indicators developed by the CDE and provide data as required by the CDE." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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16. Participation in Assessments: 20 *USC* Section 1412(a)(16); *EC* 56205(a)(15)

Policy/Procedure Number: Participation in Assessments

Document Title: Participation in Assessments; Procedures Manual

Document Location: https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that all students with disabilities shall participate in state and district-wide assessment programs described in 20 *USC* Subsection 6311. The IEP team determines how a student will access assessments with or without accommodations, or access alternate assessments where necessary and as indicated in their respective Reps.." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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17. Supplementation of State, Local, and Federal Funds: 20 *USC* Section 1412(a)(17); *EC*

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56205(a)(16)

Policy/Procedure Number:	Supplementation of State/Federal Funds
Document Title:	Supplementation of State/Federal Funds; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA to provide assurances that funds received from Part B of the IDEA will be expended in accordance with the applicable provisions of the IDEA, and will be used to supplement and not to supplant state, local, and other federal funds." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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18. Maintenance of Effort: 20 *USC* Section 1412(a)(18); *EC* 56205(a)(17)

Policy/Procedure Number:	Maintenance of Effort
Document Title:	Maintenance of Effort; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that federal funds will not be used to reduce the level of local funds and/or combined level of local and state funds expended for the education of children with disabilities except as provided in federal laws and regulations." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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19. Public Participation: 20 *USC* Section 1412(a)(19); *EC* 56205(a)(18)

Policy/Procedure Number:	Public Participation
Policy/Procedure Title:	Public Participation; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA that public hearings, adequate notice of the hearings, and an opportunity for comments are available to the general public,including individuals with disabilities and parents of children with disabilities, and are held prior to the adoption of any policies and/or regulations needed to comply with Part B of the IDEA." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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20. Suspension and Expulsion: 20 *USC* Section 1412(a)(22); *EC* 56205(a)(19)

Policy/Procedure Number:	Suspension and Expulsion
Document Title:	Suspension and Expulsion; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"The LEA assures that data on suspension and expulsion rates will be provided in a manner prescribed by the CDE. When indicated by data analysis, the LEA further assures that policies, procedures, and practices related to the development and implementation of the IEPs will be revised." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

21. Access to Instructional Materials: 20 *USC* Section 1412(a)(23); *EC* 56205(a)(20)

Policy/Procedure Number:	Full Educational Opportunity
Document Title:	Full Educational Opportunity; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA to provide instructional materials to blind students or other students with print disabilities in a timely manner according to the state-adopted National Instructional Materials Accessibility Standard." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

22. Over-identification and Disproportionality: 20 *USC* Section 1412(a)(24); *EC* 56205(a)(21)

Policy/Procedure Number:	Child Find
Document Title:	Child Find; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA to prevent the inappropriate over-identification or disproportionate representation by race and ethnicity of children as children with disabilities." The policy is adopted by the SELPA as stated:

◉ Yes ○ No

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23. Prohibition on Mandatory Medicine: 20 *USC* Section 1412(a)(25); *EC* 56205(a)(22)

Policy/Procedure Number:	Prohibition on Mandatory Medicine
Document Title:	Prohibition on Mandatory Medicine; Procedures Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

"It shall be the policy of this LEA to prohibit school personnel from requiring a student to obtain a prescription for a substance covered by the Controlled Substances Act as a condition of attending school or receiving a special education assessment and/or services." The policy is adopted by the SELPA as stated:

(●) Yes ( ) No

Administration of Regionalized Operations and Services

Pursuant to *EC* sections 56195.7(c), 56205(a)(12)(B), 56368, and 56836.23, describe the regionalized operation and service functions. Descriptions must include an explanation of the respective roles of the RLA/AU, the SELPA administrator, and the individual LEAs associated with the SELPA. Information provided should include the document title and the location (e.g., SELPA office) for each function:"

1. Coordination of the SELPA and the implementation of the local plan:

Document Title:	Governance
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary

*SJUSD SELPA Executive Director

The SELPA Executive Director serves as the chief administrator and instructional leader for all special education programs and related services within the SJUSD SELPA.

It is the function of the SJUSD SELPA administrative structure to ensure a quality educational program appropriate to the needs of each eligible child with a disability who is served by the SJUSD; and, that all such programs are operated in a cost effective manner, consistent with the funding provisions of California Education Code section 56700 et seq, the Federal Individuals with Disabilities Act (IDEA), and all other laws policies, and procedures of the SJUSD SELPA.

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Description:	San Juan Unified School District shall serve as the AU for the San Juan Unified School District SELPA. the SJUSD SELPA staff implements the policies and decisions that are enacted by the regional governance and administrative structure of the SJUSD SELPA. Regionalized services shall include, but not be limited to: *interagency coordination and development of agreements *nonpublic school/agency coordination and development of Master Contracts and uniform procedures for Individual Service Agreements *provision of SJUSD SELPA Program Specialist services, and *evaluation, program review, and data collection

2. Coordinated system of identification and assessment:

Document Title:	Child Find
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	The SJUSD SELPA implements a coordinated system of identification and referral to provide for meeting the legal requirements of each LEA to actively and systematically seek out all individuals with exceptional needs, from birth to 22 years of age, including children not enrolled in public school programs, students that attend private schools, highly mobile individuals with exceptional needs, such as students who are migrant or homeless; students who are advancing from grade to grade even though they are suspected of being an individual with exceptional needs and has a need for special education and related services, and students who are wards of the State.

3. Coordinated system of procedural safeguards:

Document Title:	Procedural Safeguards
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
	Parents of children with disabilities from ages three through twenty-one have specific educational rights under the Individuals with Disabilities Act (IDEA). These rights are called Procedural Safeguards. Individuals serving as surrogate parents and adult students aged eighteen and over

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Description:	who receive special education services are also entitled to these Procedural Safeguards. The SJUSD SELPA maintains a copy of the "Notice of Procedural Safeguards and Parents' Rights" in the SEIS Document Library. A copy of the "Notice of Procedural Safeguards and Parents' Rights" must be offered to the parent a minimum of one time yearly. Best practice suggests giving it to the parent to review at the start of every IEP meeting. The member LEA/district should ensure the parent(s) understands the notice by inquiring as to whether parent(s) have any questions or would like further clarification and document the receipt on the signature page of the IEP. A copy must also be provided: *Upon initial referral or parental request for evaluation *When sending out an Assessment Plan and/or Prior Written Notice *Upon receipt of the first state complaint in the school year *Upon receipt of the first due process complaint in the school year *In accordance with disciplinary procedures *Upon parental request Under IDEA, the procedural safeguards notice must be: Written in a language understandable to the general public; and provided in the native language of the parent or in another mode of communication that is used by the parent, unless it is clearly not feasible to do so as per Title 5, Code of Federal Regulations section 300.503 (c)

4. Coordinated system of staff development and parent and guardian education:

Document Title:	Comprehensive System of Personnel Development
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Interface between special education and professional learning and general education. District has a well defined process for curriculum adoptions.

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5. Coordinated system of curriculum development and alignment with the core curriculum:

Document Title:	Full Education Opportunity
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Interface between special education and professional learning and general education. District has a well defined process for curriculum adoptions.

6. Coordinated system internal program review, evaluation of the effectiveness of the local plan, and implementation of the local plan accountability system:

Document Title:	Performance Goals and Indicators
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	District actions and data reporting to meed state performance goals and indicators.

7. Coordinated system of data collection and management:

Document Title:	Performance Goals and Indicators
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Data collection and reporting to state.

8. Coordination of interagency agreements:

Document Title:	Memoranda of Understanding
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	MOUs include identification of provider responsibilities for assessment and service of students with disabilities including parentally placed in private schools and infant/toddlers.

9. Coordination of services to medical facilities:

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Document Title:	Special Education Procedure Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	LEA obligation to provide coordinated assessment and services for special education for children in medical or state facilities.

10. Coordination of services to licensed children's institutions and foster family homes:

Document Title:	Coordination of Services
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Interim placement procedures

11. Preparation and transmission of required special education local plan area reports:

Document Title:	Performance Goals and Indicators
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Describes how the Director of Special Education prepares and submits Local Plan support documents.

12. Fiscal and logistical support of the CAC:

Document Title:	Community Advisory Committee
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Describes the relationship between the Administrative Unit and the CAC.

13. Coordination of transportation services for individuals with exceptional needs:

Document Title:	Special Education Procedure Manual
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Transportation procedures for students with exceptional needs.

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14. Coordination of career and vocational education and transition services:

Document Title:	Transition
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Describes the coordination of vocational and transition services.

15. Assurance of full educational opportunity:

Document Title:	Full Educational Opportunity
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Describes the agreement of the SELPA to provide a range of school services available to students without disabilities also to students with a spectrum of disabilities.

16. Fiscal administration and the allocation of state and federal funds pursuant to *EC* Section 56836.01—The SELPA Administrator's responsibility for the fiscal administration of the annual budget plan; the allocation of state and federal funds; and the reporting and accounting of special education funding.

Document Title:	Governance; Maintenance of Effort Supplementation of State/Federal Funds
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Describes the SELPA administrator's responsibility for fiscal administration of the budget plan, allocation of funds, and reporting and accounting of special education funding.

17. Direct instructional program support that maybe provided by program specialists in accordance with *EC* Section 56368:

Document Title:	Comprehensive System of Personnel Development
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Describes direct instructional program support that is provided by program specialists.

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Special Education Local Plan Area Services

1. A description of programs for early childhood special education from birth through five years of age:

Document Title:	Birth Through Five Years
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Program description for infant and preschool programs for children with disabilities.

2. A description of the method by which members of the public, including parents or guardians of individuals with exceptional needs who are receiving services under the local plan, may address questions or concerns to the SELPA governing body or individual administrator:

Document Title:	Communications and Contacts; Public Participation
Document Location:	https://www.sanjuan.edu/Page52552; https://seis.org/documentlibrary
Description:	Provides a description of a range of inquiry and dispute processes including administrative contact information, Alternative Dispute Resolution, and formal dispute processes, Community Advisory Committee information is also available in the same location.

3. A description of a dispute resolution process, including mediation and final and binding arbitration to resolve disputes over the distribution of funding, the responsibility for service provision, and the other governance activities specified within the local plan:

Document Title:	Procedural Safeguards; Governance
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Provides a description of range of inquiry and dispute processes including administrative contact information, Alternative Dispute Resolution, and formal dispute processes. Community Advisory Committee information is also available in the same location.

4. A description of the process being used to ensure a student is referred for special education instruction and services only after the resources of the regular education program have been

considered and, where appropriate, utilized:

Document Title:	Multi-Tier System of Support
Document Location:	https://seis.org/documentlibrary
Description:	Describes a system of support available to students in general education to address a broad range of social/emotional, behavioral, or learning challenges.

5. A description of the process being used to oversee and evaluate placements in nonpublic, nonsectarian schools and the method of ensuring that all requirements of each student's individualized education program are being met. The description shall include a method for evaluating whether the student is making appropriate educational progress:

Document Title:	NPS Referral Process
Document Location:	https://www.sanjuan.edu/Page/52552; https://seis.org/documentlibrary
Description:	Describes the process of referral for placement in a Nonpublic School by an IEP team when NPS is considered to be the Least Restrictive Environment by the IEP team.

6. A description of the process by which the SELPA will fulfill the obligations to provide free and appropriate public education (FAPE) to a student age 18 to 21 (or age 22 under the circumstances described in *EC* 56026(c)(4)) who has been incarcerated in a county jail and remains eligible for special education services:

   The obligation to make FAPE available extends to those otherwise-eligible adults in county jail, age 18 to 21, who: (a) had been identified as a child with a disability and had received services in accordance with an IEP, but left school prior to their incarceration; or (b) did not have an IEP in their last educational setting, but had actually been identified as a child with a disability. (*EC* Section 56040)

   It is the responsibility of the district of residence (DOR) to provide special education services and related services to an adult student in county jail who remains eligible for these services and wishes to receive them. The DOR is the district in which the student's parents resided when the student turned 18, unless and until the parents move to a new DOR. For conserved students, the DOR is based on the residence of the conservator. (*EC* Section 56041)

Document Title:	Juvenile Court Schools
Document Location:	https://www.cde.ca.gov/sp/eo/jc/

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Description:

Juvenile court schools provide public education for juveniles who are incarcerated in facilities run by county probation departments. These schools are located in juvenile halls, juvenile homes, day centers, ranches, camps, and regional youth education facilities and are operated by the county board of education in the county in which the facility is located.

Juveniles who are under the authority of the juvenile court system are required to attend school under California's compulsory education requirements. Juvenile court school students are provided a California standards-based curriculum and must take educational assessment tests required of all students in the state's public schools. These schools offer students a course of study that leads to a high school diploma or high school equivalency certificate.

Students released from a juvenile facility who are under the age of nineteen and have not yet graduated or received their high school equivalency certificate are required to continue attending school, most often at a district or country-run school. Students from ages sixteen to eighteen who are released by a juvenile court must continue their public education.

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LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

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Projected special education budget funding, revenues, and expenditures by LEAs are specified in **Attachments II–V.** This includes supplemental aids and services provided to meet the needs of students with disabilities as defined by the Individuals with Disabilities Education Act (IDEA) who are placed in regular education classrooms and environments, and those who have been identified with low incidence disabilities who also receive special education services.

IMPORTANT: Adjustments to any year's apportionment must be received by the California Department of Education (CDE) from the SELPA prior to the end of the first fiscal year (FY) following the FY to be adjusted. The CDE will consider and adjust only the information and computational factors originally established during an eligible FY, if the CDE's review determines that they are correct. California *Education Code* (*EC*) Section 56048

Pursuant to *EC* Section 56195.1(2)(b)(3), each Local Plan must include the designation of an administrative entity to perform functions such as the receipt and distribution of funds. Any participating local educational agency (LEA) may perform these services. The administrative entity for a multiple LEA SELPA or an LEA that joined with a county office of education (COE) to form a SELPA, is typically identified as a responsible local agency or administrative unit. Whereas, the administrative entity for single LEA SELPA is identified as a responsible individual. Information related to the administrative entity must be included in Local Plan Section A: Contacts and Certifications.

Section D: Annual Budget Plan

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TABLE 1

Special Education Projected Revenue Reporting (Items D-1 to D-3)

D-1. Special Education Revenue by Source

Using the fields below, identify the special education projected revenue by funding source. The total projected revenue and the percent of total funding by source is automatically calculated.

Funding Revenue Source	Amount	Percentage of Total Funding
Assembly Bill (AB) 602 State Aid	32,750,877	33.12%
AB 602 Property Taxes	2,162,389	2.19%
Federal IDEA Part B	10,697,219	10.82%
Federal IDEA Part C	162,284	0.16%
State Infant/Toddler	2,417,844	2.45%
State Mental Health	2,876,817	2.91%
Federal Mental Health	536,759	0.54%
Other Projected Revenue	47,275,753	47.81%
Total Projected Revenue:	98,879,942	**100.00%**

D-2. "Other Revenue" Source Identification

Identify all revenue identified in the "Other Revenue" category above, by revenue source, that is received by the SELPA specifically for the purpose of special education, including any property taxes allocated to the SELPA pursuant to *EC* Section 2572. *EC* Section 56205(b)(1)(B)

6500, 6501, 6520, 6546, 3327

D-3. Attachment II: Distribution of Projected Special Education Revenue

Using the form template provided in **Attachment II**, complete a distribution of revenue to all LEAs participating in the SELPA by funding source.

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TABLE 2

Total Projected Budget Expenditures by Object Code (Items D-4 to D-6)

D-4. Total Projected Budget by Object Code

Using the fields below, identify the special education expenditures by object code. The total expenditures and the percent of total expenditures by object code is automatically calculated.

Object Code	Amount	Percentage of Total Expenditures
Object Code 1000—Certificated Salaries	36,649,594	37.06%
Object Code 2000—Classified Salaries	19,360,060	19.58%
Object Code 3000—Employee Benefits	28,830,906	29.16%
Object Code 4000—Supplies	334,508	0.34%
Object Code 5000—Services and Operations	10,083,560	10.20%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing	3,621,314	3.66%
Total Projected Expenditures:	98,879,942	100.00%

D-5. Attachment III: Projected Local Educational Agency Expenditures by Object Code

Using the templates provided in **Attachment** III, complete a distribution of projected expenditures by LEAs participating in the SELPA by object code.

D-6. Code 7000—Other Outgo and Financing

Include a description for the expenditures identified under object code 7000:

7100 - tuition, $107,404; 7309 - indirects, $3,513,910

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TABLE 3

Federal, State, and Local Revenue Summary (Items D-7 to D-8)

D-7. Federal Categorical, State Categorical, and Local Unrestricted Funding

Using the fields below, enter the projected funding by revenue jurisdiction. The "Total Revenue From All Sources" and the "Percentage of Total Funding fields are automatically calculated.

Revenue Source	Amount	Percentage of Total Funding
Projected State Special Education Revenue	40,985,682	41.45%
Projected Federal Revenue	11,396,262	11.53%
Local Contribution	46,497,998	47.02%
Total Revenue from all Sources:	98,879,942	100.00%

D-8. Attachment IV: Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

Using the CDE-approved template provided in **Attachment IV**, provide a complete distribution of revenues to all LEAs participating in the SELPA by federal and state funding source.

D-9. Special Education Local Plan Area Allocation Plan

a. Describe the SELPA's allocation plan, including the process or procedure for allocating special education apportionments, including funds allocated to the RLA/AU/responsible person pursuant to *EC* Section 56205(b)(1)(A).

N/A - Single District SELPA

b. ☐ YES ☐ NO

If the allocation plan specifies that funds will be apportioned to the RLA/AU/AE, or to the SELPA administrator (for single LEA SELPAs), the administrator of the SELPA, upon receipt, distributes the funds in accordance with the method adopted pursuant to *EC* Section 56195.7(i). This allocation plan was approved according to the SELPA's local policymaking process and is consistent with SELPA's summarized policy statement identified in Local Plan Section B: Governance and Administration item B-4. If the response is "NO," then either Section D should be edited, or Section B must be amended according to the SELPA's adopted policy making process, and resubmitted to the COE and CDE for approval.

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TABLE 4

Special Education Local Plan Area Expenditures (Items D-10 to D-11)

D-10. Regionalized Operations Budget

Using the fields below, identify the total operating expenditures projected for the SELPA, exclusively. Expenditure line items are according SACS object codes. Include the projected amount budgeted for the SELPA's exclusive use. The "Percent of Total" expenses is automatically calculated. NOTE: Table 4 does not include district LEA, charter LEA, or COE LEA expenditures, there is no Attachment to be completed for Table 4.

Accounting Categories and Codes	Amount	Percentage of Total
Object Code 1000—Certificated Salaries	36,649,594	37.06%
Object Code 2000—Classified Salaries	19,360,060	19.58%
Object Code 3000—Employee Benefits	28,830,906	29.16%
Object Code 4000—Supplies	334,508	0.34%
Object Code 5000—Services and Operations	10,083,560	10.20%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing	3,621,314	3.66%
Total Projected Operating Expenditures:	98,879,942	100.00%

D-11. Object Code 7000 --Other Outgo and Financing Description

Include a description of the expenditures identified under "Object Code 7000—Other Outgo and Financing" by SACS codes. See Local Plan Guidelines for examples of possible entries.

7100 - tuition, $107,404; 7309 - indirects, $3,513,910

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TABLE 5

Supplemental Aids and Services and Students with Low Incidence Disabilities (D-12 to D-15)

The standardized account code structure (SACS), goal 5760 is defined as "Special Education, Ages 5–22." Students with a low incidence (LI) disability are classified severely disabled. The LEA may elect to have locally defined goals to separate low-incidence disabilities from other severe disabilities to identify these costs locally.

D-12. Defined Goals for Students with LI Disabilities

Does the SELPA, including all LEAs participating in the SELPA, use locally defined goals to separate low-incidence disabilities from other severe disabilities?

- [x] YES
- [ ] NO

D-13. Total Projected Expenditures for Supplemental Aids and Services in the Regular Classroom and for Students with LI Disabilities

Enter the projected expenditures budgeted for Supplemental Aids and Services (SAS) disabilities in the regular education classroom.

D-14. Total Projected Expenditures for Students with LI Disabilities

Enter the total projected expenditures budgeted for students with LI disabilities.

2,289,899

D-15. Attachment V: Projected Expenditures by LEA for SAS Provided to Students with Exceptional Needs in the Regular Classroom and Students with LI Disabilities

Using the current CDE-approved template provided for Attachment V, enter the SELPA's projected funding allocations to each LEA for the provision of SAS to students with exceptional needs placed in the regular classroom setting and for those who are identified with LI disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5.

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LOCAL PLAN

Section E: Annual Service Plan

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

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Local Plan Section E: Annual Service Plan

California *Education Code* (*EC)* sections 56205(b)(2) and (d); 56001; and 56195.9

The Local Plan Section E: Annual Service Plan must be adopted at a public hearing held by the SELPA. Notice of this hearing shall be posted in each school in the SELPA at least 15 days before the hearing. Local Plan Section E: Annual Service Plan may be revised during any fiscal year according to the SELPA's process as established and specified in Section B: Governance and Administration portion of the Local Plan consistent with *EC* sections 56001(f) and 56195.9. Local Plan Section E: Annual Service Plan must include a description of services to be provided by each local educational agency (LEA), including the nature of the services and the physical location where the services are provided (Attachment VI), regardless of whether the LEA is participating in the Local Plan.

Services Included in the Local Plan Section E: Annual Service Plan

All entities and individuals providing related services shall meet the qualifications found in Title 34 of the *Code of Federal Regulations* (34 *CFR*) Section 300.156(b), Title 5 of the *California Code of Regulations* (5 *CCR*) 3001(r) and the applicable portions 3051 et. seq.; and shall be either employees of an LEA or county office of education (COE), employed under contract pursuant to *EC* sections 56365-56366, or employees, vendors or contractors of the State Departments of Health Care Services or State Hospitals, or any designated local public health or mental health agency. Services provided by individual LEAs and school sites are to be included in **Attachment VI**.

Include a description each service provided. If a service is not currently provided, please explain why it is not provided and how the SELPA will ensure students with disabilities will have access to the service should a need arise.

☑ 330–Specialized Academic Instruction/
Specially Designed Instruction

Provide a detailed description of the services to be provided under this code.

Adapting, as appropriate to the needs of the student with disability, the content, methodology, or delivery of instruction to ensure access of the student to general curriculum, so that they can meet the educational standards within the jurisdiction of the public agency that apply to all children.

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☑ 210–Family Training, Counseling, Home Visits (Ages 0-2 only)

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

District operates infant toddler program for children who are deaf or hard of hearing. Teacher provides home visits to parents to provide support and instruction.

☐ 220–Medical (Ages 0-2 only)

☑ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

☐ 230–Nutrition (Ages 0-2 only)

☑ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

☑ 240–Service Coordination (Ages 0-2 only)

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Individual family service plan (IFSP) coordination for infant toddler program serving deaf and hard of hearing students.

☑ 250–Special Instruction (Ages 0-2 only)

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Infant toddler center play based instruction with strong emphasis on communication.

☐ 260–Special Education Aide (Ages 0-2 only)

☑ *Service is Not Currently Provided*

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Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

☐ 270–Respite Care (Ages 0-2 only)

■ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available on the continuum of services, however, no student is currently receiving this service

■ 340–Intensive Individual Instruction

Provide a detailed description of the services to be provided under this code.

IEP Team determination that student requires additional support for all or part of the day to meet students IEP goals.

■ 350–Individual and Small Group Instruction

Provide a detailed description of the services to be provided under this code.

Instruction delivered one to one or in a small group as specified in an IEP enabling the individual(s) to participate effectively in the total school program.

■ 415–Speech and Language

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Language and speech services provide remedial intervention for eligible individuals with difficulty understanding or using spoken language. The difficulty may result from problems with articulation (excluding abnormal swallowing patterns, if that is the sole assessed disability); abnormal voice quality, pitch, or loudness; fluency; hearing loss; or the acquistion, comprehension, or expression of spoken language. Language deficits or speech patterns resulting from unfamiliarity with the English language and from environmental, economic or cultural factors are not included. Services include specialized academic instruction and services: monitoring, reviewing, and consultation, and may be direct or indirect, including the use of a speech consultant.

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■ 425–Adapted Physical Education ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Direct physical education services provided by an adapted physical education specialist to pupils who have needs that cannot be adequately satisfied in other physical education programs as indicated by assessment and evaluation of motor skills performance and other areas of need. It may include individually designed developmental activities, games, sports and rhythms, for strength development and fitness, suited to the capabilities, limitations, and interests of individual students with disabilities who may not safely, successfully or meaningfully engage in unrestricted participation in the vigorous activities of the general or modified physical education program.

■ 435–Health and Nursing: Specialized Physical Health Care ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Specialized physical health care services means those health services prescribed by the child's licensed physician and surgeon, requiring medically related training of the individual who performs the services and which are necessary during the school day to enable the child to attend school (5 CCR Section 3051.12(b)). Specialized physical health care services include but are limited to suctioning, oxygen administration, catheterization, nebulizer treatments, insulin administration and glucose testing.

■ 436–Health and Nursing: Other ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

This includes services that are provided to individuals with exceptional needs by a qualified individual pursuant to an IEP when a student has health problems which require nursing intervention beyond basic school health services. Services include managing the health problem, consulting with staff, group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers. These services do not include any physician supervised or specialized health care services. IEP required health and nursing services are expected to supplement the regular health services program.

■ 445–Assistive Technology ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any specialized training or technical support for the incorporation of assistive devices, adapted computer technology, or specialized media with the educational programs to improve access for students. The term includes a functional analysis of the student's needs for assistive technology; selecting, designing, fitting, customizing, or repairing appropriate devices; coordinating services with assistive technology devices; training or technical assistance for students with a disability, the student's family, individual providing education or rehabilitation services or employers.

■ 450–Occupational Therapy ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Occupational Therapy(OT) includes services to improve student's educational performance, postural stability, self-help activities, sensory processing and organization, environmental adaptation and use of assistive devices, motor planning and coordination, visual perception and integration, social and play abilities, and fine motor abilities. Both direct and indirect services may be provided within the classroom, other educational settings, in groups or individually and may include therapeutic techniques to develop abilities, adaptations to the student's environment or curriculum, and consultation and collaboration with other staff and parents. Services are provided, pursuant to an IEP, by a qualified occupational therapist or occupational therapy assistant registered with the American Occupational Therapy Certification Board.

■ 460–Physical Therapy ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services are provided, pursuant to an IEP, by a registered physical therapist, or physical therapy assistant, when assessment shows a discrepancy between gross motor performance and other educational skills. Physical therapy includes, but is not limited to, motor control and coordination, posture and balance, self-help, functional mobility, accessibility and use of assistive devices. Servicesmay be provided in the classroom, other educational settings and may occur in groups or individually.

■ 510–Individual Counseling

Provide a detailed description of the services to be provided under this code.

One-to-one counseling, provided by a qualified individual pursuant to an IEP> Counseling may

focus on such student aspects as eduction, career, personal or be with parents and staff members on learning problems or guidance programs for students. Individual counseling is expected to supplement the regular guidance and counseling program.

■ 515–Counseling and Guidance ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Counseling in a group setting, provided by a qualified individual pursuant to an IEP. Group counseling is typically social skills development, but may focus on such student aspects as education, career, personal, or be with parents and staff members on learning problems or guidance programs for students. Guidance services include interpersonal, intrapersonal, or family interventions, performed in an individual or group setting by a qualified individual pursuant to an IEP.

☐ 520–Parent Counseling ■ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

☐ 525–Social Worker ■ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available on the continuum of services, however, no student is currently receiving this service

■ 530–Psychological ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services, provided by a credentialed or licensed psychologist pursuant to the IEP, include interpreting assessment results from parents and staff in implementing the IEP, obtaining and interpreting information about child behavior and conditions related to learning, and planning programs of individual and group counseling and guidance services for children and parents. These services may include consulting with other staff in planning school programs to meet the special needs of children as indicated in the IEP. IEP required

psychological services are expected to supplement regular guidance and counseling program.

■ 535–Behavior Intervention ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

A systematic implementation of procedures designed to promote lasting, positive changes in the student's behavior resulting in greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment

■ 540–Day Treatment

Provide a detailed description of the services to be provided under this code.

A classroom placement that encompasses education, individual and group counseling and behavior management to provide student with skills necessary to return to a less restrictive school environment. Individual treatment plans are developed and implemented to increase coping skills, social skills and reduce dangerous behaviors.

■ 545–Residential Treatment

Provide a detailed description of the services to be provided under this code.

A 24-hour, out -of-home placement that provides intensive therapeutic services to support the educational program.

☐ 610–Specialized Service for Low Incidence Disabilities ■ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

■ 710–Specialized Deaf and Hard of Hearing ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services include speech therapy, speech reading, auditory training, and/or instruction in the student's mode of communication. Rehabilitative and educational services; adapting

curricula, methods, and the learning environment; and special consultation to students, parents, teachers, and other school personnel.

■ 715–Interpreter ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Interpreter:Sign language interpretation of spoken language to individuals whose communication is normally sign language, by a qualified sign language interpreter.
This includes conveying information through the sign system of the student or consumer and tutoring students regarding class content through sign system of the student.

■ 720–Audiological ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services include measurement of acuity, monitoring amplification and frequency modulation system use. Consultation services with teachers, parents, or speech pathologists must be identified in the IEP as to reason, frequency, and duration of contact.

■ 725–Specialized Vision ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

This is a broad category of services provided to students with visual impairments. It includes assessment of functional vision; curriculum modifications necessary to meet the student's educational needs including Braille, large type, and aural media.

■ 730–Orientation and Mobility ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Students with identified visual impairments are trained in body awareness and to understand how to move. Students are taught to develop skills to enable them to travel safely and independently around the school and in the community. It may include consultation services to parents regarding their children requiring such services in the IEP.

■ 735–Braille Transcription ☐ *Service is Not Currently Provided*

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Provide a detailed description of the services to be provided under this code.

Braille transcription of curriculum for student use including reading, math, social science and science materials

☒ 740–Specialized Orthopedic ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Specially designed instruction related to the unique needs of students with orthopedic disabilities, including specialized materials and equipment.

☐ 745–Reading ☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

☐ 750–Note Taking ☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

☐ 755–Transcription ☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

☐ 760–Recreation Service, Including Therapeutic Recreation ☒ *Service is Not Currently Provided*

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Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

■ 820–College Awareness ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

College awareness is the result of acts that promote and increase student learning about higher education opportunities, information and options that are available including, but not limited to, career planning, course prerequisites, admission eligibility, and financial aid

■ 830–Vocational Assessment, Counseling, Guidance, and Career Assessment ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, and may include provision for work experience, job coaching, development and/or placement and situational assessment. This includes career counseling to assist a student in assessing his/her aptitudes, abilities, and interests in order to make realistic career decisions.

■ 840–Career Awareness ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Transition services include a provision for self-advocacy, career planning, and career guidance. This also emphasizes the need for coordination between these provisions and the Perkins Act to ensure that students with disabilities in middle schools will be able to access vocational education funds.

■ 850–Work Experience Education ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

In coordination with Kaiser, San Juan Unified participated in project search which places students in a variety of placements within Kaiser. Placements include: kitchen, housekeeping and battery maintenance with surgery

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

☐ 855–Job Coaching ■ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

■ 860–Mentoring ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Mentoring is sustained coaching relationship between a student and teacher through ongoing involvement. The mentor offers support, guidance, encouragement and assistance as the learner encounters challenges with respect to a particular area such as acquisition of job skills.

■ 865–Agency Linkages (referral and placement) ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Service coordination and case management that facilitates the linkage of individualized education programs under this part and individualized family service plans under part C with individualized service plans under multiple Federal and State programs, such as title I of the Rehabilitation Act of 1973(vocational rehabilitation), title XIX of the Social Security Act (Medicaid) and title XVI of the Social Security Act (supplemental security income).

☐ 870–Travel and Mobility Training ■ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is available but no student is currently receiving as below the line service.

■ 890–Other Transition Services ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services may include program coordination, case management and meetings, and crafting linkages between schools and between schools and postsecondary agencies

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

■ 900–Other Related Service

Pursuant to Title 5 of the *California Code of Regulations* (5 *CCR*) 3051.24, "other related services" not identified in sections 5 *CCR* sections 3051.1 through 3051.23 must be provided only by staff who possess a license to perform the service issued by an entity within the Department of Consumer Affairs or another state licensing office; or by staff who hold an credential issued by the California Commission on Teacher Credentialing authorizing the service. If code 900 is used, include the information below. Users may select the "+" and "-" buttons to add or delete responses.

\+ -

Description of the “Other Related Service"

Music Therapy

Qualifications of the Provider Delivering “Other Related Service”

Certified Music Therapist

Special Education Local Plan Area (SELPA) Local Plan

SELPA | San Juan Unified School District | Fiscal Year | 2023–24

LOCAL PLAN

Attachments

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

2023–24 Local Plan Submission

INTENTIONALLY LEFT BLANK

Attachment I

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Attachment I—Local Educational Agency Listing

Participating Local Educational Agency Identification

Enter the California Department of Education (CDE) issued county/district/school code (CDS) and the full name for each local educational agency (LEA) participating in the Local Plan. The LEA names will automatically populate the remaining attachments. Pursuant to California *Education Code* (*EC)* sections 56205(a)(12)(D)(iii) and 56195.1(b) and (c). SELPAs with one or more LEAs, or those who join with the county office of education (COE) to submit a Local Plan to the CDE for consideration of approval must include copies of joint powers agreements or contractual agreements, as appropriate.

In the table below, enter the CDE issued CDS code and the official name as listed in the California School Directory https://www.cde.ca.gov/SchoolDirectory/ for each COE, District, Joint Powers Authority (JPA), and SELPA participating in the Local Plan and receiving a special education funding allocation for services and programs provided to students with disabilities.

To Add or Delete Rows:

To add or delete table rows, select the "plus" or "minus" buttons bellow. Actions taken here will be automatically repeated for each of the tables in Attachments II through VI. Users must manually enter LEA information in Attachment VII.

LEA Membership Changes:

If an LEA was previously reported to the CDE in fiscal year 2021–22 or 2022–23 and there is a change in SELPA membership, **DO NOT DELETE** the entry. Instead, under the "LEA Status" column, select the drop-down menu and choose the applicable status option for the LEA membership change.

SELPA County/District/School Codes

- If a SELPA does not have a CDS code, then the associated fields should be left blank. NOTE: If a CDS code section begins with a "0," the zero will not appear in the user's entry.
- If a SELPA does not have a complete CDS code, then leave the associated district and school code blank.
- If a SELPA is not a charter LEA, then leave the associated charter code blank.

Attachment I

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Add or Delete Row	List	County Code xx	District Code xxxxx	School Code xxxxxxx	Charter Code (if applicable) xxxx	LEA Official Name (District, Charter, COE, JPA, *and* SELPA)	Special Eduction Director First Name	Special Education Director Last Name	Phone (xxx) xxx-xxxx	Email	LEA Status
	1	34	67447	0		San Juan Unified School District	Vanessa	Adolphson	(916) 971-7525	vadolphson@sanjuan.edu	**Previously Reported**

Attachment II

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Each SELPA must adhere to requirements for developing and reporting special education budget revenue and expenditures. The following excerpt is taken from California School Accounting Manual (CSAM): Procedure 755 Special Education on page 755-1 and included to assist the SELPA with completing Section D: Annual Budget Plan information for each LEA participating in the SELPA's Local Plan.

Special education budgets are complex and are of great interest to the public, both locally and statewide. *EC* Section 56205(b)(1) requires that a special education budget shall identify particular elements. Identification of the following elements is facilitated by the standardized account code structure (SACS):

1. Apportionment received by the LEA in accordance with the allocation plan adopted by the SELPA. (The apportionment is tracked in SACS in the resource field in combination with the revenue code in the object field.)
2. Administrative costs of the plan. (These costs are tracked in the function field.)
3. Costs of special education services to pupils with severe disabilities and low-incidence disabilities. (This population is identified by the goal field.)
4. Costs of special education services to pupils with nonsevere disabilities. (This population is identified by the goal field.)
5. Costs of supplemental aids and services provided to meet the individual needs of pupils placed in regular education classrooms and environments. (Costs of these aids and services are tracked in the function field.)
6. Costs of regionalized operations and services and direct instructional support by program specialists in accordance with Part 30, Chapter 7.2, Article 6, of the California *EC*, Program Specialists and Administration of Regionalized Operations and Services. (These costs are tracked in the goal field for regionalized operations and in the function field for instructional services.)
7. Use of property taxes allocated to the SELPA pursuant to *EC* Section 2572. (Property taxes allocated to the SELPA are tracked in the resource field and identified by a revenue code in the object field.)

Attachment II

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Attachment II—Projected Special Education Revenue by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue funding sources allowed by the Individuals with Disabilities Education Act (IDEA). Information included in this table must be consistent with revenues identified in Section D, Table 1. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 1.

List	LEA Official Name (District, Charter, COE, JPA, *and* SELPA)	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Mental Health	Federal Mental Health	Other Revenue	Subtotal
1	San Juan Unified School District	32,750,877	2,162,389	162,284	10,697,219	2,417,844	2,876,817	536,759	47,275,753	98,879,942
	Totals:	32,750,877	2,162,389	162,284	10,697,219	2,417,844	2,876,817	536,759	47,275,753	98,879,942

Attachment III

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Attachment III—Projected Expenditures by Object Code by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education expenditures by LEA and object code as allowed by the IDEA. Information included in this table must be consistent with expenditures identified in Section D, Tables 2 . NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 2.

List	LEA Official Name (District, Charter, COE, JPA, *and* SELPA)	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
1	San Juan Unified School District	36,649,594	19,360,060	28,830,906	334,508	10,083,560		3,621,314	98,879,942
	Totals:	36,649,594	19,360,060	28,830,906	334,508	10,083,560		3,621,314	98,879,942

Attachment IV

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Attachment IV—Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue received by each funding source. Information provided must be consistent with revenues identified in Section D, Table 3. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 3.

List	LEA Official Name (District, Charter, COE, JPA, *and* SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
1	San Juan Unified School District	40,985,682	100.00%	11,396,262	100.00%	46,497,998	52,381,944
	Totals:	40,985,682	100.00%	11,396,262	100.00%	46,497,998	52,381,944

Attachment V

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Attachment V—Projected Expenditures by Local Educational Agency for Supplemental Aids and Services in the Regular Classroom for Students with Disabilities and Those Identified with Low Incidence Disabilities

Enter the revenue allocated to each LEA for supplemental aids and services (SAS) for those students with disabilities placed in the regular classroom setting and those who are identified with low incidence (LI) disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 5.

List	LEA Official Name (District, Charter, COE, JPA, *and* SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
1	San Juan Unified School District	0	2,289,899
	Totals:	0	2,289,899

Attachment VI

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Attachment VI must be completed using the CDE approved Microsoft Excel Template

Attachment VII

SELPA: San Juan Unified School District

Fiscal Year: 2023–24

Attachment VII—Special Education Local Plan Area Membership Transfers and Mergers (to and from the SELPA)

Educational programs and services already in operation may not be transferred to another LEA unless all provisions of *EC* Section 56207 have been met by the SELPA as demonstrated by the completion and submission of Attachment VII. The effective date of the transfer must not be prior to the July 1 of the second fiscal year after the date the sending or receiving SELPA informed the other agency and the governing body of multiple LEA SELPAs or the responsible individual of single LEA SELPAs notified the other agency, unless both the sending and receiving SELPA unanimously agree the transfer date will take effect on the July 1 of the first fiscal year following the notification date.

LEA Name	Add or Delete Row	LEA Status	Impacted SELPA Name	Impacted District, Charter, or School Name	Initiating SELPA Notification Date	SELPA Governing Board Notification Date	COE Notification Date	CDE Notification Date	Agreed Upon Effective Fiscal Year
San Juan Unified School District		Delete This Row							

DRAFT
DO NOT DISTRIBUTE

Attachment VI—Specialized Academic Instruction (SAI)/Specially Designed Instruction (SDI) and Related Services

Enter all special education Services provided by the SELPA's LEA membership and location (site) where they are provided. If code 900 is selected, the specific special education service must be defined in Local Plan Section E: Annual Service Plan. Licensing, certification, and provider qualifications for each identified service must be in accordance with law (see the Local Plan Guidance Document for more information). Attachment VI must be included with each Local Plan Section E: Annual Service Plan submission to the California Department of Education (CDE).

DATE: 4/20/2022

FISCAL YEAR: 2022-2023

SELPA NAME: San Juan SELPA

CDE Official Local Educational Agency Name	School or Site Name	County/District/ School Code (xx-xxxxx-xxxxxxx)	Charter Number (if applicable) (xxxx)	330	210	220	230	240	250	260	270	340	350	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	890	900
Golden Valley Orchard	Golden Valley Orchard	01323990132399		Y										Y	Y				Y		Y	Y											Y	Y															
Golden Valley River	Golden Valley River	01149830114983		Y								Y		Y	Y				Y		Y	Y								Y																					
Options for Youth - San Juan	Options for Youth - San Juan	34306913430691		Y										Y	Y						Y	Y			Y	Y							Y							Y	Y	Y							
San Juan Unified	Albert Schweitzer Elementary	34674476034896		Y									Y	Y	Y				Y		Y	Y			Y	Y				Y			Y																
San Juan Unified	Andrew Carnegie Middle School	34674476034409		Y										Y	Y	Y		Y	Y	Y	Y	Y		Y						Y			Y	Y															
San Juan Unified	Arcade Fundamental Middle School	34674476034342		Y										Y	Y		Y		Y		Y												Y			Y													
San Juan Unified	Arden Middle School	34674476034359		Y								Y		Y	Y		Y	Y	Y	Y	Y	Y			Y	Y				Y			Y		Y													
San Juan Unified	Arlington Heights Elementary	34674476034367		Y									Y	Y	Y				Y																														
San Juan Unified	Bella Vista High School	34674473430493		Y								Y		Y	Y			Y	Y		Y	Y								Y			Y			Y				Y	Y	Y	Y						
San Juan Unified	California School for the Deaf-Fremont	34674470131763		Y										Y																Y	Y	Y								Y		Y							
San Juan Unified	Cambridge Heights Elementary	34674476068670		Y										Y	Y				Y																														
San Juan Unified	Cameron Ranch Elementary	34674476034383		Y								Y	Y	Y	Y	Y	Y	Y	Y	Y										Y			Y	Y		Y												
San Juan Unified	Capitol Elementary	34674470131532		Y										Y					Y			Y																										
San Juan Unified	Carmichael Elementary	34674476034391		Y										Y	Y				Y		Y																												
San Juan Unified	Carriage Drive Elementary	34674476034433		Y								Y		Y	Y				Y																														
San Juan Unified	Casa Roble Fundamental HS	34674473431111		Y										Y	Y				Y		Y									Y			Y			Y					Y							Y	
San Juan Unified	CCHAT Center-Sacramento	34674477099450		Y	Y			Y	Y					Y					Y											Y		Y																
San Juan Unified	Charles Peck Elementary	34674476034839		Y								Y	Y	Y	Y	Y	Y		Y														Y	Y		Y												
San Juan Unified	Choices Charter	34674473430758		Y										Y							Y	Y			Y		Y													Y	Y	Y							
San Juan Unified	Cottage Elementary	34674476034441		Y									Y	Y	Y				Y		Y									Y		Y																
San Juan Unified	Coyle Avenue Elementary	34674476034466		Y									Y	Y	Y				Y		Y	Y		Y	Y	Y				Y																		
San Juan Unified	Del Campo High School	34674473432051		Y										Y	Y		Y	Y	Y		Y					Y				Y	Y		Y	Y						Y	Y	Y	Y						
San Juan Unified	Del Dayo Elementary	34674476034482		Y										Y	Y				Y		Y																												Y
San Juan Unified	Del Paso Manor Elementary	34674476034490		Y									Y	Y	Y				Y							Y				Y			Y	Y														
San Juan Unified	Dyer-Kelly Elementary	34674476034524		Y									Y	Y	Y		Y		Y											Y																		
San Juan Unified	Earl Le Gette Elementary	34674476034672		Y										Y	Y				Y			Y																										
San Juan Unified	El Camino Fundamental HS	34674473432317		Y										Y	Y						Y	Y			Y	Y				Y			Y	Y		Y				Y	Y	Y							
San Juan Unified	El Sereno High School	34674473430386		Y										Y	Y						Y															Y					Y	Y	Y							

CDE Official Local Educational Agency Name	School or Site Name	County/District/ School Code (xx-xxxxx-xxxxxxx)	Charter Number (if applicable) (xxxx)	330	210	220	230	240	250	260	270	340	350	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	890	900
San Juan Unified	Encina Preparatory High	34674473432838		Y										Y	Y		Y		Y		Y																Y				Y	Y	Y	Y							
San Juan Unified	Fair Oaks Elementary	34674476110506		Y										Y	Y																																					
San Juan Unified	Freedom Christian	34674476952865												Y																																						
San Juan Unified	Garfield Elementary	34674476034565		Y									Y	Y	Y					Y																Y																	
San Juan Unified	Gates of Learning Center	34674477084890		Y										Y																															Y								
San Juan Unified	General Davie Jr. Primary Center	34674470127449		Y									Y	Y	Y					Y																																	
San Juan Unified	Gold River Discovery Center	34674476111363		Y								Y		Y	Y			Y	Y	Y	Y					Y				Y			Y																	
San Juan Unified	Grand Oaks Elementary	34674476034573		Y									Y	Y	Y				Y	Y	Y				Y								Y	Y		Y															
San Juan Unified	Green Oaks Fundamental Elem	34674476034581		Y									Y	Y	Y		Y		Y																																	
San Juan Unified	Greer Elementary	34674476034599		Y										Y	Y				Y		Y	Y			Y								Y																	
San Juan Unified	Harry Dewey Fund. Elementary	34674476034516		Y										Y	Y	Y			Y		Y									Y	Y																			
San Juan Unified	Home Instruction	34674473467447		Y				Y	Y			Y	Y	Y	Y	Y			Y	Y	Y					Y				Y			Y	Y		Y					Y	Y	Y	Y				Y	
San Juan Unified	Howe Avenue Elementary	34674476034623		Y									Y	Y	Y	Y			Y		Y																												
San Juan Unified	James R. Cowan Fundamental Elem	34674476034458		Y								Y		Y	Y				Y		Y					Y				Y																				Y
San Juan Unified	John Barrett Middle School	34674476034375		Y								Y		Y	Y			Y	Y							Y				Y			Y	Y		Y													
San Juan Unified	Kadiant LLC - Land Park Campus	34674470115220		Y										Y					Y																															
San Juan Unified	Katherine Johnson Middle	34674470140830		Y										Y	Y				Y		Y		Y			Y				Y			Y	Y		Y													
San Juan Unified	Kingswood Elementary	34674476034656		Y										Y	Y				Y		Y	Y														Y														Y
San Juan Unified	La Entrada Continuation High	34674473430097		Y										Y							Y									Y												Y	Y	Y					Y	
San Juan Unified	La Vista Center	34674473430394		Y										Y					Y		Y	Y	Y		Y	Y	Y													Y	Y	Y			Y				
San Juan Unified	Laurel Ruff Center	34674476034664		Y								Y		Y	Y	Y	Y		Y		Y	Y				Y				Y	Y		Y	Y		Y					Y	Y	Y	Y		Y	Y		Y	Y
San Juan Unified	Lichen Elementary	34674476034680		Y									Y	Y					Y											Y																				
San Juan Unified	Louis Pasteur Middle School	34674476034821		Y										Y	Y				Y		Y	Y				Y				Y						Y													
San Juan Unified	Mariemont Elementary	34674476034706		Y									Y	Y	Y				Y	Y	Y					Y							Y			Y													Y
San Juan Unified	Mariposa Avenue Elementary	34674476034714		Y									Y	Y	Y			Y	Y		Y				Y									Y															
San Juan Unified	Marvin Marshall Preschool and Children's C	34674476110506		Y	Y			Y	Y				Y	Y	Y		Y		Y	Y										Y	Y	Y																	
San Juan Unified	Mary Deterding Elementary	34674476034508		Y									Y	Y	Y	Y	Y		Y		Y									Y			Y	Y															
San Juan Unified	Meraki High School	34674470135772		Y										Y	Y						Y																					Y	Y							
San Juan Unified	Mesa Verde High School	34674473430048		Y										Y	Y			Y	Y		Y	Y				Y							Y	Y		Y					Y	Y	Y	Y					
San Juan Unified	Mira Loma High School	34674473435930		Y								Y		Y	Y			Y	Y		Y	Y			Y	Y				Y		Y	Y			Y					Y	Y	Y						Y
San Juan Unified	Mission Avenue Open Elementary	34674476034730		Y										Y	Y															Y			Y																
San Juan Unified	Northern California Preparatory	34674477085590		Y																	Y																				Y		Y							
San Juan Unified	Northridge Elementary	34674476034755		Y								Y		Y	Y		Y		Y		Y									Y						Y														

CDE Official Local Educational Agency Name	School or Site Name	County/District/ School Code (xx-xxxxx-xxxxxxx)	Charter Number (if applicable) (xxxx)	330	210	220	230	240	250	260	270	340	350	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	890	900
San Juan Unified	Oakview Community Elementary	34674476034771		Y										Y	Y				Y	Y													Y			Y														
San Juan Unified	Odyssey Learning Center Inc.	34674476914246		Y										Y					Y			Y				Y															Y										
San Juan Unified	Orangevale Open	34674476034797		Y									Y	Y	Y				Y																																	
San Juan Unified	Ottomon Way Elementary	34674476105928		Y									Y	Y	Y				Y	Y																															
San Juan Unified	Our Lady of the Assumption School	34674476976450												Y																			Y																	
San Juan Unified	Pasadena Avenue Elementary	34674476034813		Y										Y	Y				Y																																
San Juan Unified	Pershing Elementary	34674476034847		Y										Y	Y				Y							Y				Y																					
San Juan Unified	Point Quest Education - El Dorado Hills	34674476157952		Y								Y		Y				Y	Y		Y	Y																				Y									
San Juan Unified	Point Quest Education Inc.	34674477051394		Y										Y							Y	Y																				Y	Y	Y							
San Juan Unified	Presentation of the Blessed Virgin Mary Sch	34674476976492												Y																																					
San Juan Unified	Private Home School Affidavit	3467447000000a												Y																																					
San Juan Unified	Ralph Richardson Center	34674476034938		Y								Y	Y	Y	Y	Y	Y		Y	Y						Y				Y				Y	Y		Y				Y		Y				Y		Y	Y
San Juan Unified	Rio Americano High School	34674473436714		Y										Y	Y				Y		Y									Y						Y					Y	Y	Y	Y					Y		
San Juan Unified	Sacramento Country Day School	34674476938211												Y							Y																				Y		Y								
San Juan Unified	Sacramento Waldorf School	34674476938203												Y																																					
San Juan Unified	San Juan High School	34674473438504		Y										Y	Y						Y	Y								Y											Y	Y	Y	Y							
San Juan Unified	Shalom School	34674476904395												Y																																					
San Juan Unified	Sierra Oaks Elementary	34674476034904		Y										Y				Y	Y											Y																					
San Juan Unified	Sierra Upper School of Sacramento	34674476152979		Y										Y	Y				Y		Y	Y												Y							Y		Y						Y	
San Juan Unified	Skycrest Elementary	34674476034912		Y									Y	Y	Y				Y		Y					Y				Y																				
San Juan Unified	St. Ignatius School	34674476976583												Y																																					
San Juan Unified	St. John Notre Dame (Folsom Cordova) Ass	34674476976435												Y																																					
San Juan Unified	St. John the Evangelist	34674476976591												Y																																					
San Juan Unified	St. Mark's Lutheran Elementary	34674476976617												Y																																					
San Juan Unified	St. Mel	34674476976633												Y																																					
San Juan Unified	St. Michael's Episcopal Day School	34674476981914												Y																Y																					
San Juan Unified	St. Philomene	34674476976658																																																	
San Juan Unified	Starr King K-8	34674476034920		Y									Y	Y	Y	Y	Y		Y	Y										Y				Y			Y													
San Juan Unified	Summit Christian School	34674476167720												Y																																					
San Juan Unified	Sunrise Tech Center	34674473430600		Y									Y	Y	Y				Y																																
San Juan Unified	Sylvan Middle School	34674476034946		Y								Y		Y	Y	Y			Y		Y	Y	Y	Y	Y					Y						Y													
San Juan Unified	Thomas Edison Elementary	34674476034540		Y										Y	Y				Y		Y									Y						Y													
San Juan Unified	Thomas Kelly Elementary	34674476034631		Y										Y					Y															Y	Y														

CDE Official Local Educational Agency Name	School or Site Name	County/District/ School Code (xx-xxxxx-xxxxxxx)	Charter Number (if applicable) (xxxx)	330	210	220	230	240	250	260	270	340	350	415	425	435	436	445	450	460	510	515	520	525	530	535	540	545	610	710	715	720	725	730	735	740	745	750	755	760	820	830	840	850	855	860	865	870	890	900
San Juan Unified	Trajan Elementary	34674476103816		Y								Y		Y	Y	Y		Y	Y	Y										Y			Y			Y														
San Juan Unified	Twin Lakes	34674476034953		Y									Y	Y	Y				Y											Y						Y																
San Juan Unified	Valley Christian Academy	34674477072895												Y																			Y	Y																
San Juan Unified	Victory Christian	34674476938310												Y																																					
San Juan Unified	Whitney Avenue	34674476034961		Y										Y	Y	Y				Y	Y	Y															Y															
San Juan Unified	Will Rogers Middle School	34674476034870		Y										Y	Y					Y		Y	Y												Y	Y		Y													
San Juan Unified	Winston Churchill Middle School	34674476034425		Y										Y	Y					Y		Y	Y			Y						Y			Y		Y							Y							
San Juan Unified	Woodside	34674476097810		Y									Y	Y	Y	Y				Y												Y		Y	Y	Y															
Visions In Education	Visions In Education	34307173430717		Y								Y		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y		Y	Y			Y	Y	Y	Y	Y	Y		Y					Y	Y	Y				Y		Y	

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-8

MEETING DATE: 06/27/2023

SUBJECT: 2022-2023 Actuarial Report (OPEB)

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Human Resources

ACTION REQUESTED:
The superintendent is recommending that the board approve the OPEB liability reported in the district's financial statements for the fiscal year ending June 30, 2023 in the amount of $113,708,810.

RATIONALE/BACKGROUND:
GASB (Governmental Accounting Standards Board) 75 is an accounting and financial reporting provision that requires the district and other governmental entities to measure and report the liabilities associated with postemployment benefits, such as retiree health benefits. The retiree benefits are known as "other post-employment benefits" or "OPEB."

The district's outstanding accrued liability is $113,708,810. This figure represents the liabilities regarding continued future employment, rates of retirement and survival, and elections by future retirees to retain coverage for themselves and their dependents. This is the figure that will be represented on the financial statements.

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

ATTACHMENT(S):
A: OPEB Actuarial Report

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
Restricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Cindy Hellmann, Employee Benefits and Processing Specialist

APPROVED BY: Paul Oropallo, Assistant Superintendent, Human Resources PAO
Melissa Bassanelli, Superintendent of Schools MB

June 14, 2023

Cindy Hellmann
Employee Benefits and Processing Specialist
San Juan Unified School District
3738 Walnut Avenue
Carmichael, CA 95608

Re: San Juan Unified School District Other Post-Employment Benefits
June 30, 2022, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2023

Dear Ms. Hellmann:

We are pleased to enclose our actuarial report providing information needed for the June 30, 2023, accounting of other post-employment benefit (OPEB) liabilities for the San Juan Unified School District (the District). The primary purposes of this report are to:

1. Recalculate plan liabilities as of June 30, 2022, in accordance with GASB 75's biennial valuation requirement.
2. Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2023.

The exhibits presented in this report reflect the assumption that the District will continue financing its OPEB liability on a pay-as-you-go basis. Please let us know if we can be of assistance in preparing illustrations of how prefunding impacts the OPEB liability required to be reported under GASB 75.

The results are based on the employee data and details on plan benefits provided to us by the District to prepare the valuation. As with any analysis, the soundness of the report is dependent on the inputs. We encourage you to review the information shown in the report to be comfortable that it matches your records.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District staff who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,

Catherine L. MacLeod

Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal and Consulting Actuary

Enclosure

San Juan Unified School District

Actuarial Valuation of Other Post-Employment Benefit Programs As of June 30, 2022

& GASB 75 Report for the Fiscal Year Ending June 30, 2023

Submitted June 2023

MacLeod Watts

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A. Executive Summary

This report presents the results of the June 30, 2022, actuarial valuation and the accounting information for financial reporting of the other post-employment benefit (OPEB) program of the San Juan Unified School District (the District). The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2023.

Important background information regarding the valuation process can be found in Appendix 2. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present exhibits and other information relevant for disclosures under GASB 75.

Results of the June 30, 2022, valuation may be applied to prepare the District's GASB 75 report for the fiscal year ending June 30, 2024. If there are any significant changes in plan members, plan benefits or eligibility and/or OPEB funding policy, however, an earlier valuation might be required or appropriate.

OPEB Obligations of the District

The District offers continuation of medical and dental coverage to its retiring employees. This coverage may create one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities**: An "explicit subsidy" exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District pays all or a portion of medical and dental premiums for qualifying retirees prior to age 65. Details are provided in Supporting Information Section 2.
- **Implicit subsidy liabilities**: An "implicit subsidy" exists when the premiums charged for retiree coverage are lower than the expected retiree claims for that coverage. In the District's program, the premium rates for retirees are determined separately prior to and after eligibility for Medicare based on retiree experience alone, without consideration of active employee claims experience. We expect that the retiree premiums are set a level sufficient to cover retiree claims.

  As is the nature of group premium rate structures, retirees are expected to experience higher claims than the premiums they pay at some ages, where at other ages, the reverse may be true. We prepared analysis described in Addendum 2: MacLeod Watts Age Rating Methodology. The result of this analysis indicates that use of the retiree medical and dental premium rates without age-based adjustment serves as a reasonable basis for projecting the OPEB liability.

  The District does not subsidize retiree health costs after age 65. Any subsidy between retirees ages 65 and older is paid by the retirees and not by the District.

OPEB Funding Policy

The District's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only pays the required retiree

Executive Summary
(Continued)

benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District continues to finance its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rate used in this valuation is based on the Fidelity 20 Year AA General Obligation Municipal Bond Index. As of the beginning and end of the Measurement Period, use of this index results in discount rates of 1.92% on June 30, 2021, and 3.69% on June 30, 2022.

Actuarial Assumptions

The actuarial "demographic" assumptions (i.e., rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering District employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits.

Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

Important Dates Used in the Valuation

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2023
Measurement Date	June 30, 2022
Measurement Period	June 30, 2021, to June 30, 2022
Valuation Date	June 30, 2022

Executive Summary
(Concluded)

Significant Results and Differences from the Prior Valuation

No benefit changes were reported to MacLeod Watts since the June 2020 valuation was prepared. We collected updated census and premium data and identified the differences between projected and actual liability results (referred to as "plan experience"). We also updated certain assumptions used to project the OPEB liability.

The Total OPEB Liability on the current measurement date is lower than that reported one year ago. Section C presents the new valuation results and the impact of the new assumptions and plan experience on the Total OPEB Liability. See *Recognition Period for Deferred Resources* on page 11 for details on how these changes are recognized.

Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2023

The plan's impact to Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin. The plan's impact on Net Position on the measurement date is summarized here.

Items	For Reporting At Fiscal Year Ending June 30, 2023
Total OPEB Liability	$ 113,708,810
Fiduciary Net Position	-
Net OPEB Liability	**$ 113,708,810**
Adjustment for Deferred Resources:	
Deferred (Outflows)	(14,593,468)
Deferred Inflows	46,043,353
Impact on Statement of Net Position	**$ 145,158,695**
OPEB Expense, FYE 6/30/2023	**$ 8,160,459**

Important Notices

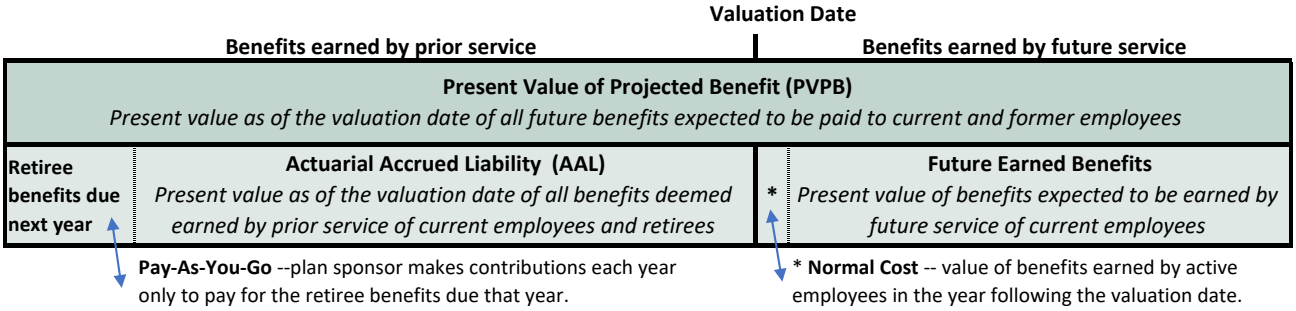
This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District's financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.

B. Valuation Process

This valuation is based on employee census data and benefits initially submitted to us by the District and clarified in various related communications. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was prepared in accordance with the process described below using the actuarial methods and assumptions described in Section 3 and is consistent with our understanding of Actuarial Standards of Practice.

In projecting benefit values and liabilities, we first determine an expected premium or benefit stream over each current retiree's or active employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and any implicit subsidies arising when retiree premiums are expected to be partially subsidized by premiums paid for active employees. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected dates when benefits will end. Assumptions regarding the probability that each employee will remain in service to receive benefits and the likelihood the employee will elect coverage for themself and their dependents are also applied.

We then calculate a present value of these future benefit streams by discounting the value of each future expected employer payment back to the valuation date using the valuation discount rate. This present value is called the **Present Value of Projected Benefits (PVPB)** and represents the current value of all expected future plan payments to current retirees and current active employees. Note that this long-term projection does not anticipate entry of future employees.



The next step in the valuation process splits the Present Value of Projected Benefits into 1) the value of benefits already earned by prior service of current employees and retirees and 2) the value of benefits expected to be earned by future service of current employees. Actuaries employ an "attribution method" to divide the PVPB into prior service liabilities and future service liabilities. For this valuation we used the **Entry Age Normal** attribution method. This method is the most commonly used for government funding purposes and the only attribution method allowed for financial reporting under GASB 75.

We call the value of benefits deemed earned by prior service the **Actuarial Accrued Liability (AAL)**. Benefits deemed earned by service of active employees in a single year is called the **Normal Cost** of benefits. The present value of all future normal costs (PVFNC) plus the Actuarial Accrued Liability will equal the Present Value of Projected Benefits (i.e., PVPB = AAL + PVFNC).

Valuation Process
(Concluded)

The District is financing the plan on a pay-as-you-go basis. This policy does not establish a trust to prefund benefits and pays retirees benefits each year as required. Therefore, the **Unfunded Actuarial Accrued Liability (UAAL)** is equal to the Actuarial Accrued Liability. The UAAL represents, as of the valuation date, the present value of benefits already earned by past service that remain unfunded. Future contributions by the District will equal each year's retiree benefit payments.

Please note that projections of future benefits over such long periods (frequently 70 or more years) which are dependent on numerous assumptions regarding future economic and demographic variables are subject to substantial revision as future events unfold. While we believe that the assumptions and methods used in this valuation are reasonable for the purposes of this report, the costs to the District reflected in this report are subject to future revision, perhaps materially. Demonstrating the range of potential future plan costs was beyond the scope of our assignment except to the limited extent of providing liability information at various discount rates.

Finally, certain actuarial terms and GASB 75 terms may be used interchangeably. We note a few in the table below.

Actuarial Terminology	GASB 75 Terminology
Present Value of Projected Benefits (PVPB)	*No equivalent term*
Actuarial Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position
Actuarial Value of Assets (AVA)	*No equivalent term*
Unfunded Actuarial Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost

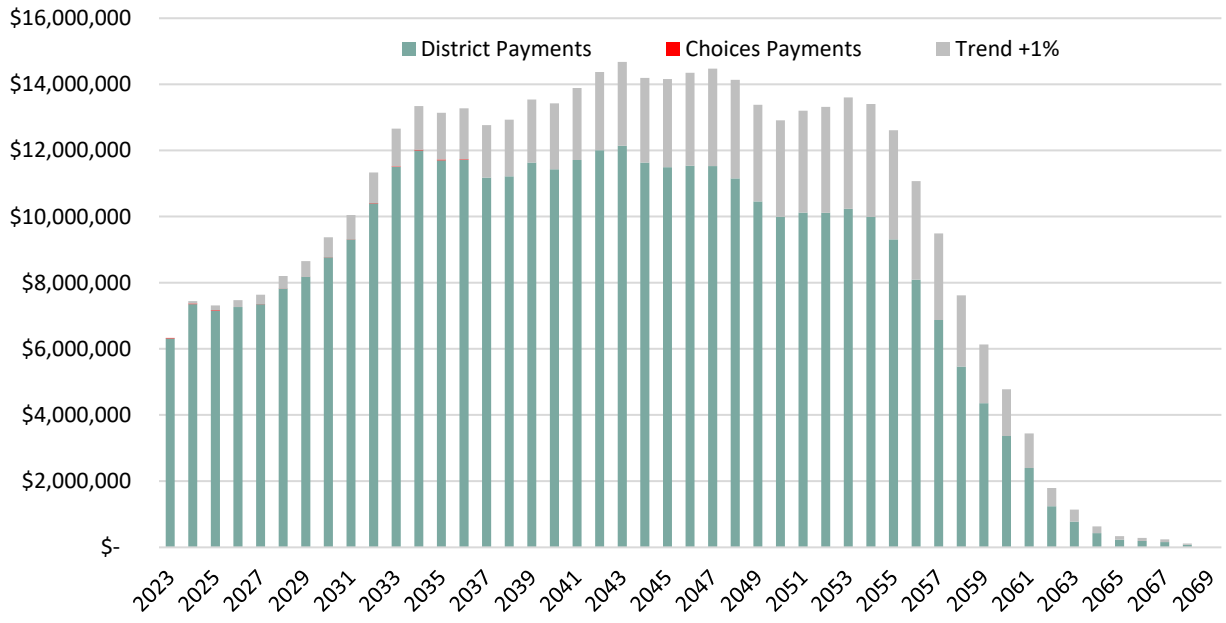
C. Valuation Results as of June 30, 2022

This Section presents the basic results of our recalculation of the OPEB liability using the updated employee data, plan provisions and asset information provided to us for the June 30, 2022, valuation. We described the general process for projecting all future benefits to be paid to retirees and current employees in the preceding Section. Expected annual benefits have been projected using the actuarial assumptions outlined in Supporting Information, Section 3.

Temporary healthcare benefits are provided for qualifying District retirees. Please see Supporting Information, Section 2 for details.

The following graph illustrates the annual other post-employment benefits projected to be paid on behalf of current retirees and current employees expected to retire from the District. [1]

OPEB Payments
Projected to be Paid During Retirement to Current Employees and Retirees



The amounts shown in green reflect the expected payment toward District retiree medical and dental premiums. Amounts in red reflect expected payment toward retiree health premiums for Choices retirees. The projections (in gray) reflect increases in benefit levels if healthcare trend were 1% higher.

The first 15 years of benefit payments from the graph above are shown in tabular form on page 18. Liabilities relating to these projected benefits are shown beginning on the following page.

[1] While District medical premium rates continue to be determined separately for active employees and retirees in this program, recent guidance relating to Actuarial Standard of Practice #6 indicates that the actuary should consider differences in age-based claims for retirees. We prepared this analysis and, given the short-term nature of benefits in this program, determined that the current premium rate structure provides a very reasonable basis for projecting the OPEB liability for pre-Medicare retirees. There is no employer liability for Medicare retirees since the employer pays no portion of their premiums rates are determined based on their claims experience alone.

Valuation Results as of June 30, 2022
(Continued)

This chart compares the results measured as of June 30, 2021, based on the prior valuation, with the results measured as of June 30, 2022, based on the current valuation.

Valuation Date	**6/30/2020**			**6/30/2022**		
Fiscal Year Ending	**6/30/2022**			**6/30/2023**		
Measurement Date	**6/30/2021**			**6/30/2022**		
Subsidy	District	Choices	Total	District	Choices	Total
Discount rate	1.92%	1.92%	1.92%	3.69%	3.69%	3.69%
Number of Covered Employees						
Actives	4,146	2	4,148	4,220	3	4,223
Retirees	517	-	517	540	1	541
Total Participants	4,663	2	4,665	4,760	4	4,764
Actuarial Present Value of Projected Benefits						
Actives	$ 261,308,930	$ 30,597	$ 261,339,528	$ 177,059,579	$ 71,294	$ 177,130,873
Retirees	17,524,896	-	17,524,896	21,886,209	45,203	21,931,412
Total APVPB	278,833,826	30,597	278,864,423	198,945,788	116,497	199,062,285
Total OPEB Liability (TOL)						
Actives	128,386,159	25,996	128,412,155	91,748,313	29,085	91,777,398
Retirees	17,524,896	-	17,524,896	21,886,209	45,203	21,931,412
TOL	145,911,055	25,996	145,937,051	113,634,522	74,288	113,708,810
Fiduciary Net Position			-			-
Net OPEB Liability			145,937,051			113,708,810
Service Cost For the period following the measurement date	9,732,030	1,568	9,733,598	6,729,239	4,900	6,734,139

The Total OPEB Liability (TOL) decreased by $32,228,241 from that reported one year ago. Part of the change in the TOL was expected and some of this change was unexpected. Changes in the TOL are discussed on the following page.

Valuation Results as of June 30, 2022
(Concluded)

Expected changes: The TOL was expected to increase by $5,638,386 from normal plan operation, i.e., from additional service and interest costs accruing for the period reduced by benefits paid to retirees.

Unexpected changes *decreased* the expected TOL by $37,866,627, falling into one of these categories:

- *Benefit provisions* includes any changes to the OPEB plan. The District reported no changes.
- *Plan experience* recognizes results which are different than expected based on the prior valuation data and assumptions. The change in the TOL from plan experience was ($16,934,615). The majority of this decrease in liability is from nearly twice as many employees leaving the District prior to retirement than expected and about 16% fewer new retirements than projected.
- *Changes in assumptions* collectively decreased the TOL by $20,932,012. The chart below shows the impact of each, with the change in the discount rate being the most significant. For more details, please see "Changes in Assumptions recognized During the Current Measurement Period" at the end of Supporting Information, Section 3.

This chart reconciles the TOL reported for June 30, 2022, to the TOL to be reported on June 30, 2023.

Reconciliation of Changes During Measurement Period	Total OPEB Liability
Balance at Fiscal Year Ending 6/30/2022 *Measurement Date 6/30/2021*	$ 145,937,051
Expected Changes During the Period:	
Service Cost	9,733,598
Interest Cost	2,921,516
Benefit Payments	(7,016,728)
Total Expected Changes During the Period	5,638,386
Expected at Fiscal Year Ending 6/30/2023 *Measurement Date 6/30/2022*	$ 151,575,437
Unexpected Changes During the Period:	
Plan Experience:	
Premiums and Estimated Claims Other Than Expected	(1,871,031)
Terminations and Retirements Other Than Expected	(13,219,365)
Retiree Coverage Other Than Expected	(687,663)
New Entrants/Data Corrections	1,210,447
Other Plan Experience	(2,367,003)
Assumption Changes:	
Change in Discount Rate	(13,807,037)
Change in Healthcare Trend	742,932
Updated Demographic Assumptions, Including Mortality Improvement	(7,867,907)
Total Unexpected Changes During the Period	(37,866,627)
Balance at Fiscal Year Ending 6/30/2023 *Measurement Date 6/30/2022*	$ 113,708,810

D. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year end June 30, 2023. The District is classified for GASB 75 purposes as a single employer.

Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2023 *Measurement Date is June 30, 2022*	**District**	**Choices**	**Total**
Items Impacting Net Position:			
Total OPEB Liability	$ 113,634,522	$ 74,288	$ 113,708,810
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	113,634,522	74,288	113,708,810
Deferred (Outflows) Due to:			
Assumption Changes	(7,550,927)	(1,913)	(7,552,840)
Plan Experience	(659,179)	(51,812)	(710,991)
Investment Experience	-	-	-
Deferred Contributions	(6,317,079)	(12,558)	(6,329,637)
Deferred Inflows Due to:			
Assumption Changes	28,995,854	4,538	29,000,392
Plan Experience	17,020,489	22,472	17,042,961
Investment Experience	-	-	-
Impact on Statement of Net Position, FYE 6/30/2023	**$ 145,123,680**	**$ 35,015**	**$ 145,158,695**
Items Impacting OPEB Expense:			
Service Cost	$ 9,732,030	$ 1,568	$ 9,733,598
Cost of Plan Changes	-	-	-
Interest Cost	2,920,987	529	2,921,516
Expected Earnings on Assets	-	-	-
Recognition of Deferred Outflows:			
Assumption Changes	936,967	844	937,811
Plan Experience	87,308	9,573	96,881
Investment Experience	-	-	-
Recognition of Deferred (Inflows):			
Assumption Changes	(3,702,107)	(922)	(3,703,029)
Plan Experience	(1,815,249)	(11,069)	(1,826,318)
Investment Experience	-	-	-
OPEB Expense, FYE 6/30/2023	**$ 8,159,936**	**$ 523**	**$ 8,160,459**

Accounting Information
(Continued)

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End *Measurement Date*	**6/30/2022** *6/30/2021*	**6/30/2023** *6/30/2022*	**Change During Period**
Total OPEB Liability	$ 145,937,051	$ 113,708,810	$ (32,228,241)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	145,937,051	113,708,810	(32,228,241)
Deferred (Outflows) Due to:			
Assumption Changes	(8,490,651)	(7,552,840)	937,811
Plan Experience	(758,808)	(710,991)	47,817
Investment Experience	-	-	-
Deferred Contributions	(7,016,728)	(6,329,637)	687,091
Deferred Inflows Due to:			
Assumption Changes	11,771,409	29,000,392	17,228,983
Plan Experience	1,885,600	17,042,961	15,157,361
Investment Experience	-	-	-
Impact on Statement of Net Position	$ 143,327,873	$ 145,158,695	$ 1,830,822

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2022	$ 143,327,873
OPEB Expense (Income)	8,160,459
Employer Contributions During Fiscal Year	(6,329,637)
Impact on Statement of Net Position, FYE 6/30/2023	$ 145,158,695

OPEB Expense	
Employer Contributions During Fiscal Year	$ 6,329,637
Deterioration (Improvement) in Net Position	1,830,822
OPEB Expense (Income), FYE 6/30/2023	$ 8,160,459

Accounting Information
(Continued)

Recognition Period for Deferred Resources

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 11.07 years for the District and 7.53 years for Choices are the periods used to recognize such changes in the OPEB Liability arising during the current measurement period.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

The liability changes attributable to the reported benefit change occurring during the period will be recognized immediately.

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows (combined) deferred resources as of the fiscal year end June 30, 2023. Separate results are provided for the District and Choices in the Appendices.

Combined District and Choices	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 7,552,840	$ 29,000,392
Differences Between Expected and Actual Experience	710,991	17,042,961
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	6,329,637	-
Total	$ 14,593,468	$ 46,043,353

In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	District	Choices	Combined
2024	$ (4,493,081)	$ (1,574)	$ (4,494,655)
2025	(4,493,081)	(1,574)	(4,494,655)
2026	(4,493,081)	8,589	(4,484,492)
2027	(4,475,443)	5,771	(4,469,672)
2028	(3,905,037)	6,118	(3,898,919)
Thereafter	(15,946,514)	9,385	(15,937,129)

Accounting Information
(Continued)

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2023 is 3.69%. Healthcare Cost Trend Rate was assumed to start at 6.8% (increase effective January 1, 2024) and grade down to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	**Current - 1% 2.69%**	**Current 3.69%**	**Current + 1% 4.69%**
Net OPEB Liability (Asset)	121,397,419	113,708,810	106,375,974
Increase (Decrease)	7,688,609		(7,332,836)
% Increase (Decrease)	6.8%		-6.4%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	102,760,594	113,708,810	126,445,529
Increase (Decrease)	(10,948,216)		12,736,719
% Increase (Decrease)	-9.6%		11.2%

Separate sensitivity exhibits are provided for the District and Choices in the Appendices.

Accounting Information
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Results for years since GASB 75 was implemented are shown in the table. The information is combined to include both the District and Choices; separate information is provided in the Appendices.

Fiscal Year End	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	***6/30/2022***	***6/30/2021***	***6/30/2020***	***6/30/2019***	***6/30/2018***	***6/30/2017***
Discount rate	*3.69%*	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*
Total OPEB liability						
Service Cost	$ 9,733,598	$ 8,677,026	$ 7,443,646	$ 7,479,653	$ 7,640,674	$ 8,222,343
Interest	2,921,516	3,442,719	4,006,726	4,704,410	4,697,188	3,858,622
Differences between expected and actual experience	(16,934,615)	-	865,424	-	(3,579,711)	-
Changes of assumptions	(20,932,012)	5,030,517	4,857,799	(8,303,445)	(4,655,008)	(5,886,181)
Benefit payments	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,964,429)	(5,664,072)
Net change in total OPEB liability	$ (32,228,241)	11,039,651	11,487,700	(2,014,041)	(1,861,286)	530,712
Total OPEB liability - beginning	$ 145,937,052	134,897,401	123,409,701	125,423,742	127,285,028	126,754,316
Total OPEB liability - ending (a)	$ 113,708,811	$ 145,937,052	$ 134,897,401	$ 123,409,701	$ 125,423,742	$ 127,285,028
Plan fiduciary net position						
Contributions - employer	$ 7,016,728	$ 6,110,611	$ 5,685,895	$ 5,894,659	$ 5,964,429	$ 5,664,072
Benefit payments	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,964,429)	(5,664,072)
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 113,708,811	$ 145,937,052	$ 134,897,401	$ 123,409,701	$ 125,423,742	$ 127,285,028
Covered-employee payroll	$ 299,327,181	$ 304,111,313	$ 299,318,431	$ 300,868,065	$ 287,698,401	$ 278,515,266
Net OPEB liability as a % of covered-employee payroll	37.99%	47.99%	45.07%	41.02%	43.60%	45.70%

Accounting Information
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios
(concluded)

Fiscal Year End	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	***6/30/2022***	***6/30/2021***	***6/30/2020***	***6/30/2019***	***6/30/2018***	***6/30/2017***
Discount rate	*3.69%*	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*

Summary of methods and assumptions used in the valuation:

Valuation Date:	6/30/2022	6/30/2020	6/30/2018	3/1/2017
Actuarial cost method	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay
Inflation	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates	6.8% in 2024, grading down to 3.9% by 2075	7.00% in 2020, step down 0.5% per year to 5% by 2024	7.00% in 2020, step down 0.5% per year to 5% by 2024	8.00% in 2018, step down 0.5% to 5% by 2024
Salary increases	3.00%	3.00%	3.25%	3.25%
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2021 Experience Study	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MW Scale 2022 generationally	MW Scale 2020 generationally	MW Scale 2018 generationally	MW Scale 2017 generationally

Schedule of Contributions

This schedule is not required to be provided for unfunded OPEB plans.

Accounting Information
(Continued)

Detail of Changes to Net Position

The chart below details changes to all components of Net Position, combined for District and Choices.

Combined District and Choices	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2022 *Measurement Date 6/30/2021*	$ 145,937,051	$ -	$ 145,937,051	$ 8,490,651	$ 758,808	$ -	$ 7,016,728	$ 11,771,409	$ 1,885,600	$ -	$ 143,327,873
Changes During the Period:											
Service Cost	9,733,598		9,733,598								9,733,598
Interest Cost	2,921,516		2,921,516								2,921,516
Expected Investment Income		-	-								-
Employer Contributions		7,016,728	(7,016,728)								(7,016,728)
Changes of Benefit Terms	-		-								-
Benefit Payments	(7,016,728)	(7,016,728)	-								-
Assumption Changes	(20,932,012)		(20,932,012)					20,932,012			-
Plan Experience	(16,934,615)		(16,934,615)		49,064				16,983,679		-
Investment Experience		-	-							-	-
Recognized Deferred Resources				(937,811)	(96,881)	-	(7,016,728)	(3,703,029)	(1,826,318)	-	2,522,073
Contributions After Measurement Date							6,329,637				(6,329,637)
Net Changes in Fiscal Year 2022-2023	(32,228,241)	-	(32,228,241)	(937,811)	(47,817)	-	(687,091)	17,228,983	15,157,361	-	1,830,822
Balance at Fiscal Year Ending 6/30/2023 *Measurement Date 6/30/2022*	$ 113,708,810	$ -	$ 113,708,810	$ 7,552,840	$ 710,991	$ -	$ 6,329,637	$ 29,000,392	$ 17,042,961	$ -	$ 145,158,695

Accounting Information
(Continued)

Schedule of Deferred Outflows and Inflows of Resources

A listing of all deferred resource bases used to develop the Net Position and OPEB Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2022

	Deferred Outflow or (Inflow)							Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:						
Plan	Date Created	Source	Impact on Net OPEB Liability (NOL)	Initial Amount	Period (Yrs)	Annual Recognition	Balance as of Jun 30, 2022	2021-22 (FYE 2023)	2022-23 (FYE 2024)	2023-24 (FYE 2025)	2024-25 (FYE 2026)	2025-26 (FYE 2027)	2026-27 (FYE 2028)	Thereafter
District	6/30/2017	Assumption Changes	Decreased NOL	$ (5,862,802)	9.97	$ (588,044)	$ (2,334,538)	$ (588,044)	$ (588,044)	$ (588,044)	$ (588,044)	$ (570,406)	$ -	$ -
District	6/30/2018	Plan Experience	Decreased NOL	(2,976,223)	10.59	(281,041)	(1,571,018)	(281,041)	(281,041)	(281,041)	(281,041)	(281,041)	(281,041)	(165,813)
District	6/30/2018	Assumption Changes	Decreased NOL	(4,656,507)	10.59	(439,708)	(2,457,967)	(439,708)	(439,708)	(439,708)	(439,708)	(439,708)	(439,708)	(259,427)
District	6/30/2019	Assumption Changes	Decreased NOL	(8,299,772)	10.59	(783,737)	(5,164,824)	(783,737)	(783,737)	(783,737)	(783,737)	(783,737)	(783,737)	(1,246,139)
District	6/30/2020	Plan Experience	Increased NOL	921,103	10.55	87,308	659,179	87,308	87,308	87,308	87,308	87,308	87,308	222,639
District	6/30/2020	Assumption Changes	Increased NOL	4,854,564	10.55	460,148	3,474,120	460,148	460,148	460,148	460,148	460,148	460,148	1,173,380
District	6/30/2021	Assumption Changes	Increased NOL	5,030,445	10.55	476,819	4,076,807	476,819	476,819	476,819	476,819	476,819	476,819	1,692,712
District	6/30/2022	Plan Experience	Decreased NOL	(16,983,679)	11.07	(1,534,208)	(15,449,471)	(1,534,208)	(1,534,208)	(1,534,208)	(1,534,208)	(1,534,208)	(1,534,208)	(7,778,431)
District	6/30/2022	Assumption Changes	Decreased NOL	(20,929,143)	11.07	(1,890,618)	(19,038,525)	(1,890,618)	(1,890,618)	(1,890,618)	(1,890,618)	(1,890,618)	(1,890,618)	(9,585,435)
Choices	6/30/2017	Assumption Changes	Decreased NOL	(709)	8.44	(84)	(205)	(84)	(84)	(84)	(37)	-	-	-
Choices	6/30/2018	Plan Experience	Increased NOL	24,549	8.03	3,057	9,264	3,057	3,057	3,057	3,057	93	-	-
Choices	6/30/2018	Assumption Changes	Increased NOL	1,499	8.03	187	564	187	187	187	190	-	-	-
Choices	6/30/2019	Assumption Changes	Decreased NOL	(3,673)	8.03	(457)	(1,845)	(457)	(457)	(457)	(457)	(457)	(17)	-
Choices	6/30/2020	Plan Experience	Decreased NOL	(55,679)	5.03	(11,069)	(22,472)	(11,069)	(11,069)	(11,069)	(334)	-	-	-
Choices	6/30/2020	Assumption Changes	Increased NOL	3,235	5.03	643	1,306	643	643	643	20	-	-	-
Choices	6/30/2021	Assumption Changes	Increased NOL	71	5.03	14	43	14	14	14	15	-	-	-
Choices	6/30/2022	Plan Experience	Increased NOL	49,064	7.53	6,516	42,548	6,516	6,516	6,516	6,516	6,516	6,516	9,968
Choices	6/30/2022	Assumption Changes	Decreased NOL	(2,869)	7.53	(381)	(2,488)	(381)	(381)	(381)	(381)	(381)	(381)	(583)

Accounting Information
(Continued)

District Contributions to the Plan

District contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments may occur in the form of direct payments for premiums ("explicit subsidies") and/or indirect payments to retirees in the form of higher premiums for active employees ("implicit subsidies"). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Appendix 2: Important Background Information.

District OPEB contributions during the measurement period were in the form of retiree benefit payments, as shown below.

For the Measurement Period, Jul 1, 2021 thru Jun 30, 2022	District	Choices	Total
Benefits Paid to Retirees	$ 7,016,728	$ -	$ 7,016,728
Implicit Subsidy Payment	-	-	-
Total Contributions During the Measurement Period	7,016,728	-	7,016,728

The District reported the following OPEB contributions in the year following the measurement period but prior to the end of the fiscal year.

For the Fiscal Year, Jul 1, 2022 thru Jun 30, 2023	District	Choices	Total
Benefits Paid to Retirees	$ 6,317,079	$ 12,558	$ 6,329,637
Implicit Subsidy Payment	-	-	-
Total Contributions During the Current Fiscal Year	6,317,079	12,558	6,329,637

Accounting Information
(Continued)

Projected Benefit Payments (15-year projection)

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3. The projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).

Projected Annual Benefit Payments							
Fiscal Year Ending June 30	District			Choices			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2023	$6,317,079	$ -	$6,317,079	$ 12,558	$ -	$ 12,558	$6,329,637
2024	4,958,876	2,391,803	7,350,679	15,763	3,870	19,633	7,370,312
2025	3,609,358	3,545,690	7,155,048	16,665	-	16,665	7,171,713
2026	2,652,143	4,609,200	7,261,343	-	-	-	7,261,343
2027	2,009,718	5,342,193	7,351,911	-	601	601	7,352,512
2028	1,536,687	6,286,773	7,823,460	-	1,481	1,481	7,824,941
2029	1,028,500	7,142,744	8,171,244	-	2,739	2,739	8,173,983
2030	626,941	8,141,004	8,767,945	-	4,314	4,314	8,772,259
2031	321,759	8,986,300	9,308,059	-	6,653	6,653	9,314,712
2032	244,062	10,152,675	10,396,737	-	9,733	9,733	10,406,470
2033	178,790	11,323,628	11,502,418	-	14,369	14,369	11,516,787
2034	140,889	11,858,261	11,999,150	-	19,963	19,963	12,019,113
2035	98,934	11,601,620	11,700,554	-	25,621	25,621	11,726,175
2036	102,475	11,618,865	11,721,340	-	12,231	12,231	11,733,571
2037	55,520	11,122,740	11,178,260	-	-	-	11,178,260

The amounts shown above reflect the expected payment by the District toward retiree medical and/or dental premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date ("current retirees") and those expected to retire after the valuation date ("future retirees").

Accounting Information
(Concluded)

Sample Journal Entries

Combined District and Choices

OPEB Accounts at Beginning of Fiscal Year	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability		145,937,051		145,937,051
Deferred Outflow:				
Assumption Changes	8,490,651			
Plan Experience	758,808			
Investment Experience	-			
Contribution Subsequent to MD	7,016,728			
Deferred Outflows			16,266,187	
Deferred Inflow:				
Assumption Changes		11,771,409		
Plan Experience		1,885,600		
Investment Experience		-		
Deferred Inflows				13,657,009

Record Benefits Paid to Retirees	Debit	Credit
Net OPEB Liability	6,329,637	
Cash		6,329,637

Record End of Year Updates to OPEB Accounts	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability	25,898,604		25,898,604	
Deferred Outflow:				
Assumption Changes		937,811		
Plan Experience		47,817		
Investment Experience				
Contribution Subsequent to MD		687,091		
Deferred Outflows				1,672,719
Deferred Inflow:				
Assumption Changes		17,228,983		
Plan Experience		15,157,361		
Investment Experience	-			
Deferred Inflows				32,386,344
OPEB Expense	8,160,459		8,160,459	

E. Funding Information

Our understanding is that the District is currently financing its OPEB liability on a pay-as-you-go basis. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes.

Should the District wish to explore potential future prefunding for this plan we can prepare illustrations of various funding levels and, if appropriate, perform a formal funding valuation at that time. Results under a funding scenario may be materially different from the results presented in this report.

F. Certification

The purpose of this report is to provide actuarial information in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75) for other postemployment benefits provided by the San Juan Unified School District (the District). We summarized the benefits in this report and our calculations were based on our understanding of the benefits as described herein.

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75. Plan results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions: The District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. The signing actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: June 14, 2023

Catherine L. MacLeod

Catherine L. MacLeod, FSA, FCA, EA, MAAA

J. Kevin Watts

J. Kevin Watts, FSA, FCA, MAAA

G. Supporting Information

Section 1 - Summary of Employee Data

District Plan only - Active members: The District reported 4,220 active employees under age 65[2]; of these, 3,559 were enrolled in a medical plan through the District on the valuation date while 661 were waiving coverage through the District. Age and service information for the included individuals is provided below:

Distribution of Benefits-Eligible Active Employees								
	Years of Service							
Current Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up	Total	Percent
Under 25	73	11	3				87	2%
25 to 29	121	134	29	3			287	7%
30 to 34	96	174	129	28	8		435	10%
35 to 39	99	132	121	77	59	13	501	12%
40 to 44	115	139	127	83	85	62	611	14%
45 to 49	88	89	107	72	61	199	616	15%
50 to 54	65	86	115	79	90	319	754	18%
55 to 59	43	53	83	59	82	252	572	14%
60 to 64	18	30	41	34	42	192	357	8%
Total	718	848	755	435	427	1037	**4220**	**100%**
Percent	17%	20%	18%	10%	10%	25%	**100%**	

Valuation	June 2020	June 2022
Average Attained Age for Actives	46.7	46.1
Average Years of Service	12.9	11.6

District Plan only – Retired members: There were also 540 retirees receiving benefits under this plan on the valuation date. Of these, 473 were enrolled and receiving both medical and dental benefits. An additional 67 retirees were enrolled only for dental coverage. Their ages are summarized in this chart.

Retirees by Age				
Current Age	Electing Medical	Waiving Med but Electing Dental	Total	Percent
Below 50	2	0	2	0%
50 to 54	7	1	8	1%
55 to 59	85	17	102	19%
60 to 64	379	49	428	79%
65 & up	0	0	0	0%
Total	**473**	**67**	**540**	**100%**
Average Age:				
On 6/30/2022	61.96	62.09	61.98	
At retirement	58.52	57.57	58.4	

[2] There were 85 active employees over age 65 as of the valuation date. These employees were excluded from the valuation and employee counts above as they have already aged out of any retiree health benefits. There were also 22 active employees labeled "Active-EligTemp" who were not valued in liabilities or in employee counts. It is our understanding that this group, while *potentially* eligible for OPEB in the future, is not *currently* OPEB-eligible. We will be monitoring this group, and should anyone become eligible for OPEB benefits in the future, they will be included in the valuation at that time.

Supporting Information
(Continued)

Section 1 - Summary of Employee Data
(continued)

The chart below reconciles the number of benefits-eligible actives and retirees for the **District Plan only** (i.e., excluding Choices members) included in the 2020 valuation with those included in the 2022 valuation.

Reconciliation of District Plan Members Between Valuation Dates						
	Active Employees		Retired Employees Under 65			
Status	Covered (enrolled)	Waiving (not enrolled)	Service Retiree with Medical	Disabled with Medical	Dental but waiving Medical	Total
Number reported as of June 30, 2020	3,564	582	424	50	53	4,673
New employees	631	227				858
Separated employees	(393)	(98)				(491)
New retiree, elected medical coverage	(195)	(3)	196	2		0
New retiree, waiving medical coverage	(12)	(20)			26	(6)
New retiree, ineligible for coverage	(87)	(11)				(98)
Previously covered, now waiving	(46)	46	(13)	(1)	13	(1)
Previously waiving, now covered	87	(87)	3		(3)	0
Previously ineligible, now eligible	34	24				58
Reached age 65; retiree health benefit ends	(76)	(9)	(177)	(7)	(22)	(291)
Moved from District to Choices	(2)					(2)
Deceased	(16)	(3)	(2)	(2)		(23)
Data corrections	70	13	(1)	1		83
Number reported as of June 30, 2022	**3559**	**661**	**430**	**43**	**67**	**4,760**

From the chart above, we observe the following:

- The total covered population has been stable, increasing by just 1.9% since the prior valuation. The number of eligible active employees increased by 74. Retirees covered by a medical plan decreased by 1, and retirees electing dental coverage only increased by 14.
- There were 328 new retirements reported since the prior valuation was completed. Of these:
  - 207 were employees enrolled in a District medical plan while active who retired prior to age 65; of these, 195 elected to continue medical, 6 waived medical but elected dental, and 6 waived all District coverage in retirement.
  - 23 were employees waiving District medical coverage while active who retired prior to age 65; only 3 (13%) elected the District medical coverage in retirement; the remaining 20 continued to waive medical but elect dental.
  - 98 did not meet the requirements and were ineligible for health benefits in retirement.
- Benefits ended for 206 previously covered retirees who reached age 65; 85 active employees also reached age 65 and will no longer qualify for any health benefits in retirement.

We consider this information, along with similar information from prior years, in setting our assumptions about future retiree participation in the District's medical and dental plans.

Supporting Information
(Continued)

Section 1 - Summary of Employee Data
(continued)

Choices Plan Members

The District reported 3 active Choices employees; all were enrolled in a District medical plan on the valuation date. Age and service information for the included individuals is provided below.

Choices Benefits Eligible Active Employees		
Employee	**Age**	**Service**
1	51.6	7.7
2	63.2	17.9
3	50.6	8.9
Average	55.1	11.5

Since the prior valuation, one Choices member retired and elected medical and dental coverage with the District. This employee was age 62 on the valuation date.

The chart below reconciles the number of benefits-eligible Choices actives and retirees included in the June 30, 2020 valuation of the Choices plan with those included in the June 30, 2022 valuation.

Reconciliation of Choices Plan Members Between Valuation Dates				
	Active Employees		**Retired Employees Under 65**	
Status	Covered (enrolled)	Waiving (not enrolled)	Covered Retirees	Total
Number reported as of June 30, 2020	2	0	0	2
New employees				0
Separated employees				0
New retiree, elected medical coverage	(1)		1	0
New retiree, waiving medical coverage				0
Switched from District to Choices	2			0
Data corrections				0
Number reported as of June 30, 2022	**3**	**0**	**1**	**4**

Supporting Information
(Continued)

Section 1 - Summary of Employee Data
(concluded)

Combined Plan Member Enrollment

The chart below shows the number of active and retired plan members (District including Choices Charter plan members) covered by the different medical plans available. The 67 retirees included below who are currently waiving medical coverage are included in the valuation because they are enrolled in the District's dental coverage. There were an additional 7 retirees who are eligible but not enrolled in either medical or dental coverage; these members were excluded from the valuation.

Counts by Medical Plan			
Medical Plan Name	**Actives**	**Retirees**	**Total**
Kaiser	2,549	245	2,794
Out-of-Area	-	59	59
Western Health Advantage	1,013	170	1,183
Waived	661	67	728
Total	4,223	541	4,764

Summary of Plan Member Counts: GASB 75 requires the employer to report specific plan member counts. The chart below shows these counts as of the June 30, 2022, valuation date; it includes active District employees, currently benefiting retirees and retirees eligible but not covered by the plan.

Summary of Plan Member Counts	
Number of active plan members	4223
Number of inactive plan members currently receiving benefits	541
Number of inactive plan members entitled to but not receiving benefits	7
Total Number of Participants	4771

Supporting Information
(Continued)

Section 2 - Summary of Retiree Benefit Provisions

OPEB provided: The District provides retiree medical and dental coverage to age 65.

Access to coverage: In order to be eligible for any OPEB, retirees must first satisfy the requirements for retirement under their respective retirement plans. These age and service requirements are:

- CalPERS retirement requires attainment of age 50 (age 52, for PEPRA members) with 5 years of State or public agency service or approved disability retirement.
- For CalSTRS, attainment of age 55 with 5 years of State or public agency service or approved disability retirement with 5 years of State or public agency service. If membership began prior to January 1, 2013, an employee may retire at age 50 with 30 years of State or public agency service.

In addition to meeting the eligibility requirements of their retirement system, the following *additional* restrictions apply to the following groups to be eligible for retiree benefits:

Group	Additional requirements for Benefits	
	Service Retirement	Disability Retirment
Classified Staff	55 & 10 Years of District Service	10 Years of District Service
Teamsters	55 & 10 Years of District Service	10 Years of District Service
Supervisors	10 Years of District Service	10 Years of District Service
Certificated	5 Years of District Service	5 Years of District Service
Confidential	5 Years of District Service	5 Years of District Service
Unrepresented	5 Years of District Service	5 Years of District Service
Management*	5 Years of District Service	5 Years of District Service

**Management employees hired prior to October 1, 2000 had no minimum district service requirement.*

Benefits provided: For eligible, retired full-time employees, the District pays 100% of the medical and dental insurance premium for employee-only coverage until the retiree reaches age 65.[3] For part-time employees, the District pays a percentage of the medical and dental insurance premium for employee-only coverage until the retiree reaches age 65 equal to the employee's percentage of full-time employment. The only coverage available after age 65 is with Kaiser Senior Advantage or United Health Senior Advantage Plan and Supplemental GAP Plan. In each case, after 65, the retiree must pay the full premium.

Monthly 2023 Pre-Medicare Retiree Premiums			
Plan	Kaiser	WHA HMO	Delta Dental
Retiree only	$ 1,218.19	$ 1,227.79	$ 59.17

A District retiree who qualifies for continued medical and dental coverage at the time of retirement but declines enrollment due to other coverage is permitted to re-join the plan prior to age 65. In this event, the District will pick up the premium cost as if he or she elected coverage when first retired.

At the retiree's expense, medical coverage may be continued for a spouse if he or she was covered prior to the employee's retirement. Dental insurance, however, may not be continued beyond the COBRA period for dependents of retirees.

[3] Retirees living outside the coverage area of either the Kaiser or Western Health Advantage plans receive reimbursement retiree only coverage up to the lowest cost plan (Kaiser HMO as of June 30, 2022).

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. The actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

Important Dates

Valuation Date	June 30, 2022
Fiscal Year End	June 30, 2023
GASB 75 Measurement Date	June 30, 2022 (last day of the prior fiscal year)

Valuation Methods

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Participants Valued	Only current active employees, retired participants and covered dependents are valued. No future entrants are included.
Development of Age-related Medical Premiums	Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology provided in Appendix 3 of this report. Our analysis indicates that application of the monthly premium costs, shown in the chart in Section 2, provide a reasonable basis for determining the long term retiree claim costs for retirees prior to age 65. Retirees over age 65 receive no paid employer benefits under this program and the premium rates are developed separately from active employees. Any subsidy between retirees age 65 and older are paid by the retirees themselves. Accordingly, age-based premiums were not applied in this valuation.

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Economic Assumptions

Municipal Bond Index	Fidelity 20 Year AA General Obligation Municipal Bond Index
Discount Rates	3.69% for all plan liabilities as of June 30, 2022 1.92% for all plan liabilities as of June 30, 2021
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year. Since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
Healthcare Trend	Medical plan premiums and estimated claims costs by age are assumed to increase once each year. The increases over the prior year's levels are assumed to be effective on the dates shown below.

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2023	Actual	2040-2043	4.8%
2024	6.8%	2044-2049	4.7%
2025	6.2%	2050-2059	4.6%
2026	5.6%	2060-2065	4.5%
2027	5.5%	2066-2067	4.4%
2028	5.4%	2068-2069	4.3%
2029	5.3%	2070	4.2%
2030	5.2%	2071-2072	4.1%
2031	5.1%	2073-2074	4.0%
2032-2037	5.0%	2075	3.9%
2038-2039	4.9%	2076 & Later	3.9%

The healthcare trend shown above was developed using the Getzen Model 2023 published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.4%; Excess Medical Growth 1.0%; Expected Health Share of GDP in 2032 20%; Resistance Point 21%; Year after which medical growth is limited to growth in GDP 2075.

Dental plan premiums are assumed to increase by 3.0% per year.

Medicare Eligibility	Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Participant Election Assumptions

Participation rate

Participating actives: 100% are assumed to continue their current medical plan election in retirement and elect Delta Dental coverage in retirement.

Non-participating actives: 30% are assumed to elect coverage at a later date, and elect Kaiser medical coverage and Delta Dental coverage in retirement.

Retired participants: Existing medical and dental plan elections are assumed to be maintained until the earlier of age 65 or the retiree's death.

Demographic Assumptions

Demographic actuarial assumptions used in this valuation are based on the 2021 experience study of the California Public Employees Retirement System using data from 1997 to 2019, and on the January 2020 CalSTRS experience study report. The only difference in these assumptions relates to:

(1) the basis used to project future mortality improvement
(2) that no pre-retirement decrements were applied for the Choices group due to the group size

Rates for selected age and service are shown below and on the following pages.

Mortality Improvement

MacLeod Watts Scale 2022 applied generationally from 2017 (CalPERS) and from 2019 (CalSTRS); see Appendix 4

Mortality Before Retirement
(before improvement applied)

CalPERS Public Agency Miscellaneous Non-Industrial Deaths		
Age	Male	Female
15	0.00018	0.00010
20	0.00039	0.00014
30	0.00044	0.00019
40	0.00075	0.00039
50	0.00134	0.00081
60	0.00287	0.00179
70	0.00594	0.00404
80	0.01515	0.01149

CalSTRS Active Member Mortality From January 2020 Experience Study Report		
Age	Male	Female
15	0.00013	0.00007
20	0.00026	0.00010
30	0.00017	0.00011
40	0.00032	0.00024
50	0.00085	0.00056
60	0.00203	0.00124
70	0.00546	0.00373
80	0.01639	0.01405

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Mortality After Retirement
(before improvement applied)

CalPERS Healthy Retirees

CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality		
Age	Male	Female
40	0.00075	0.00039
50	0.00271	0.00199
60	0.00575	0.00455
70	0.01340	0.00996
80	0.04380	0.03403
90	0.14539	0.11086
100	0.36198	0.31582
110	1.00000	1.00000

CalPERS Disabled Retirees

CalPERS Public Agency Disabled Miscellaneous Post-Retirement Mortality		
Age	Male	Female
20	0.00411	0.00233
30	0.00452	0.00301
40	0.00779	0.00730
50	0.01727	0.01439
60	0.02681	0.01962
70	0.04056	0.02910
80	0.08044	0.06112
90	0.16770	0.14396

CalSTRS Healthy Retirees

CalSTRS Healthy Retiree & Beneficiary Post Retirement Mortality From January 2020 Experience Study Report		
Age	Male	Female
40	0.00092	0.00054
50	0.00235	0.00131
60	0.00464	0.00274
70	0.01056	0.00681
80	0.03475	0.02401
90	0.12893	0.09746
100	0.32276	0.28094
110	0.49425	0.47310

CalSTRS Disabled Retirees

CalSTRS Disabled Post-Retirement Mortality From January 2020 Experience Study Report*		
Age	Male	Female
20	0.00544	0.00205
30	0.00736	0.00256
40	0.00945	0.00442
50	0.01807	0.01021
60	0.02384	0.01507
70	0.03440	0.02337
80	0.06279	0.04926
90	0.13840	0.10820

* Different rates apply for the first 3 years following disability retirement.

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Termination Rates

These rates reflect the assumed probability that an employee will leave the District in the next 12 months for reasons other than a service or disability retirement or death.

Female School Employees: Sum of Vested Terminated & Refund Rates
From CalPERS Experience Study Report Issued November 2021

Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.2120	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.2120	0.1575	0.1492	0.0000	0.0000	0.0000
25	0.1952	0.1575	0.1492	0.0666	0.0000	0.0000
30	0.1672	0.1312	0.1388	0.0666	0.0396	0.0000
35	0.1392	0.1050	0.1115	0.0638	0.0396	0.0250
40	0.1212	0.0845	0.0843	0.0516	0.0378	0.0250
45	0.1032	0.0727	0.0748	0.0393	0.0302	0.0239

Male School Employees: Sum of Vested Terminated & Refund Rates
From CalPERS Experience Study Report Issued November 2021

Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.2054	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.2054	0.1384	0.1175	0.0000	0.0000	0.0000
25	0.1933	0.1384	0.1175	0.0533	0.0000	0.0000
30	0.1730	0.1170	0.1091	0.0533	0.0300	0.0000
35	0.1527	0.0957	0.0922	0.0511	0.0300	0.0204
40	0.1423	0.0791	0.0754	0.0432	0.0288	0.0204
45	0.1318	0.0698	0.0649	0.0353	0.0249	0.0195

CalSTRS Employees: Withdrawal Rates
From CalSTRS Experience Study Report Issued January 2020

Service	Male	Female	Service	Male	Female
0	0.1225	0.1125	10	0.0165	0.0150
1	0.0850	0.0700	15	0.0105	0.0105
2	0.0675	0.0550	20	0.0075	0.0075
3	0.0540	0.0425	25	0.0050	0.0050
4	0.0375	0.0325	30	0.0045	0.0040
5	0.0310	0.0270	32 & up	0.0060	0.0060

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Service Retirement Rates — The following **Schools** retirement formulas apply:

CalPERS Classic:	2% @ 55
CalSTRS Classic:	2% @ 60
CalPERS & CalSTRS PEPRA:	2% @ 62

Sample rates of assumed future retirements applicable to each of these retirement benefit formulas are shown in tables below. Each rate reflects the probability that an employee with that age and service will take a service retirement in the next 12 months.

CalPERS School Employees: 2% at 55 formula
From CalPERS Experience Study Report Issued November 2021

Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0030	0.0040	0.0060	0.0070	0.0100	0.0100
55	0.0110	0.0230	0.0340	0.0570	0.0700	0.0900
60	0.0220	0.0430	0.0620	0.0950	0.1130	0.1410
65	0.1630	0.1640	0.1970	0.2320	0.2500	0.2710
70	0.1910	0.1900	0.2370	0.2500	0.2460	0.2540
75	0.0670	0.1320	0.1840	0.2180	0.2430	0.2720
79	0.0820	0.1630	0.2270	0.2680	0.2990	0.3340
80 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

CalPERS School "PEPRA" Employees: 2% at 62 formula
From CalPERS Experience Study Report Issued November 2021

Current Age	Years of Service					
	5	10	15	20	25	30
52	0.0040	0.0070	0.0100	0.0110	0.0130	0.0150
55	0.0140	0.0270	0.0380	0.0450	0.0500	0.0560
60	0.0260	0.0530	0.0740	0.0870	0.0970	0.1080
65	0.0720	0.1420	0.1990	0.2350	0.2620	0.2930
70	0.0710	0.1400	0.1960	0.2310	0.2580	0.2890
75	0.0670	0.1320	0.1840	0.2180	0.2430	0.2720
79	0.0820	0.1630	0.2270	0.2680	0.2990	0.3340
80 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Service Retirement Rates
(continued)

CalSTRS Employees: 2% at 60 formula From CalSTRS Experience Study Report Issued January 2020							
Current Age	**Males** Years of Service						
	5-24	25	26	27	28	29	30+
55	0.0200	0.0600	0.0500	0.0500	0.0500	0.0500	0.0750
60	0.0400	0.1150	0.0950	0.0950	0.0950	0.0950	0.2800
65	0.1100	0.3200	0.2700	0.2700	0.2700	0.2700	0.3250
70	0.1000	0.2750	0.2300	0.2300	0.2300	0.2300	0.2500
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Current Age	**Females** Years of Service						
	5-24	25	26	27	28	29	30+
55	0.0200	0.0600	0.0500	0.0500	0.0500	0.0500	0.0850
60	0.0400	0.1550	0.1250	0.1250	0.1250	0.1250	0.3050
65	0.1000	0.3900	0.3100	0.3100	0.3100	0.3100	0.3800
70	0.0900	0.3600	0.2850	0.2850	0.2850	0.2850	0.3000
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

CalSTRS 2% at 62 formula: from CalSTRS Experience Study Report Issued Jan 2020		
Current Age	**Males**	**Females**
55	0.0150	0.0200
60	0.0300	0.0400
65	0.1100	0.1300
70	0.1000	0.1100
75 & over	1.0000	1.0000

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Disability Retirement Rates

CalPERS Public Agency Schools Disability From Nov 2021 Experience Study Report		
Age	Male	Female
20	0.00000	0.00015
25	0.00000	0.00015
30	0.00020	0.00017
35	0.00050	0.00038
40	0.00100	0.00077
45	0.00190	0.00153
50	0.00270	0.00214
55	0.00240	0.00169
60	0.00200	0.00102

CalSTRS Disability (Coverage B) From January 2020 Experience Study Report		
Age	Male	Female
20	0.00010	0.00015
25	0.00010	0.00015
30	0.00015	0.00015
35	0.00025	0.00030
40	0.00050	0.00055
45	0.00085	0.00095
50	0.00125	0.00165
55	0.00235	0.00285
60	0.00345	0.00360

Software and Models Used in the Valuation

ProVal - MacLeod Watts utilizes ProVal, a licensed actuarial valuation software product from Winklevoss Technologies (WinTech) to project future retiree benefit payments and develop the OPEB liabilities presented in this report. ProVal is widely used by the actuarial community. We review results at the plan level and for individual sample lives and find them to be reasonable and consistent with the results we expect. We are not aware of any material inconsistencies or limitations in the software that would affect this actuarial valuation.

Age-based premiums model – developed internally and reviewed by an external consultant at the time it was developed. See discussion on Development of Age-Related Medical Premiums in Appendix 3.

Getzen model – published by the Society of Actuaries; used to derive medical trend assumptions described earlier in this section.

Changes recognized during the current Measurement Date

Discount Rate	Changed from 1.92% as of June 30, 2021, to 3.69% as of June 30, 2022, based on the published change in return for the applicable municipal bond index.
Demographic Assumptions	Updated demographic assumptions from those in the 2017 CalPERS experience study to those recommended in the CalPERS 2021 Experience Study report issued November 2021 The mortality improvement scale was updated from MacLeod Watts Scale 2020 to MacLeod Watts Scale 2022 (see Appendix 4), reflecting continued updates in available information.
Medical Trend	Updated from Getzen 2021_b to Getzen 2023 healthcare trend model sponsored by the Society of Actuaries

Appendix 1A: Additional Accounting Detail for District Members Only

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End *Measurement Date*	**6/30/2022** *6/30/2021*	**6/30/2023** *6/30/2022*	**Change During Period**
Total OPEB Liability	$ 145,911,055	$ 113,634,522	$ (32,276,533)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	145,911,055	113,634,522	(32,276,533)
Deferred (Outflows) Due to:			
Assumption Changes	(8,487,894)	(7,550,927)	936,967
Plan Experience	(746,487)	(659,179)	87,308
Investment Experience	-	-	-
Deferred Contributions	(7,016,728)	(6,317,079)	699,649
Deferred Inflows Due to:			
Assumption Changes	11,768,818	28,995,854	17,227,036
Plan Experience	1,852,059	17,020,489	15,168,430
Investment Experience	-	-	-
Impact on Statement of Net Position	$ 143,280,823	$ 145,123,680	$ 1,842,857

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2022	$ 143,280,823
OPEB Expense (Income)	8,159,936
Employer Contributions During Fiscal Year	(6,317,079)
Impact on Statement of Net Position, FYE 6/30/2023	$ 145,123,680

OPEB Expense	
Employer Contributions During Fiscal Year	$ 6,317,079
Deterioration (Improvement) in Net Position	1,842,857
OPEB Expense (Income), FYE 6/30/2023	$ 8,159,936

Appendix 1A - Additional Accounting Detail for District Members Only
(Continued)

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2023.

San Juan Unified School District	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 7,550,927	$ 28,995,854
Differences Between Expected and Actual Experience	659,179	17,020,489
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	6,317,079	-
Total	$ 14,527,185	$ 46,016,343

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2023 is 3.69%. Healthcare Cost Trend Rate was assumed to start at 6.8% (increase effective January 1, 2024) and grade down to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	**Current - 1% 2.69%**	**Current 3.69%**	**Current + 1% 4.69%**
Net OPEB Liability (Asset)	121,321,366	113,634,522	106,303,433
Increase (Decrease)	7,686,844		(7,331,089)
% Increase (Decrease)	6.8%		-6.5%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	102,689,272	113,634,522	126,368,034
Increase (Decrease)	(10,945,250)		12,733,512
% Increase (Decrease)	-9.6%		11.2%

Appendix 1A - Additional Accounting Detail for District Members Only
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Results for years since GASB 75 was implemented are shown.

	District members (excluding Choices)					
Fiscal Year End	**FYE 2023**	**FYE 2022**	**FYE 2021**	**FYE 2020**	**FYE 2019**	**FYE 2018**
Measurement Date	***6/30/2022***	***6/30/2021***	***6/30/2020***	***6/30/2019***	***6/30/2018***	***6/30/2017***
Discount rate	*3.69%*	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*
Total OPEB liability						
Service Cost	$ 9,732,030	$ 8,675,580	$ 7,438,108	$ 7,474,275	$ 7,593,774	$ 8,173,033
Interest	2,920,987	3,442,099	4,004,410	4,701,890	4,673,808	3,839,754
Differences between expected and actual experience	(16,983,679)	-	921,103	-	(2,976,223)	-
Changes of assumptions	(20,929,143)	5,030,446	4,854,564	(8,299,772)	(4,656,507)	(5,862,802)
Benefit payments	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,936,616)	(5,628,208)
Net change in total OPEB liability	(32,276,533)	11,037,514	11,532,290	(2,018,266)	(1,301,764)	$ 521,777
Total OPEB liability - beginning	145,911,055	134,873,542	123,341,252	125,359,518	126,661,282	126,139,505
Total OPEB liability - ending (a)	$ 113,634,522	$ 145,911,056	$ 134,873,542	$ 123,341,252	$ 125,359,518	$ 126,661,282
Plan fiduciary net position						
Contributions - employer	$ 7,016,728	$ 6,110,611	$ 5,685,895	$ 5,894,659	$ 5,936,616	$ 5,628,208
Benefit payments	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,936,616)	(5,628,208)
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 113,634,522	$ 145,908,176	$ 134,873,542	$ 123,341,252	$ 125,359,518	$ 126,661,282
Covered-employee payroll	$ 299,009,048	*$ 303,864,142*	$ 299,075,155	$ 300,574,054	$ 287,413,645	$ 275,467,608
Net OPEB liability as a % of covered-employee payroll	38.00%	48.79%	45.10%	41.04%	43.62%	45.98%

Appendix 1A - Additional Accounting Detail for District Members Only
(Continued)

Detail of changes to Net Position

The chart below details changes to all components of Net Position.

San Juan Unified School District	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2022 *Measurement Date 6/30/2021*	$ 145,911,055	$ -	$ 145,911,055	$ 8,487,894	$ 746,487	$ -	$ 7,016,728	$ 11,768,818	$ 1,852,059	$ -	$ 143,280,823
Changes During the Period:											
Service Cost	9,732,030		9,732,030								9,732,030
Interest Cost	2,920,987		2,920,987								2,920,987
Expected Investment Income		-	-								-
Employer Contributions		7,016,728	(7,016,728)								(7,016,728)
Changes of Benefit Terms	-		-								-
Benefit Payments	(7,016,728)	(7,016,728)	-								-
Assumption Changes	(20,929,143)		(20,929,143)					20,929,143			-
Plan Experience	(16,983,679)		(16,983,679)						16,983,679		-
Investment Experience		-	-							-	-
Recognized Deferred Resources				(936,967)	(87,308)	-	(7,016,728)	(3,702,107)	(1,815,249)	-	2,523,647
Contributions After Measurement Date							6,317,079				(6,317,079)
Net Changes in Fiscal Year 2022-2023	(32,276,533)	-	(32,276,533)	(936,967)	(87,308)	-	(699,649)	17,227,036	15,168,430	-	1,842,857
Balance at Fiscal Year Ending 6/30/2023 *Measurement Date 6/30/2022*	$ 113,634,522	$ -	$ 113,634,522	$ 7,550,927	$ 659,179	$ -	$ 6,317,079	$ 28,995,854	$ 17,020,489	$ -	$ 145,123,680

Appendix 1A - Additional Accounting Detail for District Members Only
(Concluded)

Sample Journal Entries

San Juan Unified School District

OPEB Accounts at Beginning of Fiscal Year	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability		145,911,055		145,911,055
Deferred Outflow:				
Assumption Changes	8,487,894			
Plan Experience	746,487			
Investment Experience	-			
Contribution Subsequent to MD	7,016,728			
Deferred Outflows			16,251,109	
Deferred Inflow:				
Assumption Changes		11,768,818		
Plan Experience		1,852,059		
Investment Experience		-		
Deferred Inflows				13,620,877

Record Benefits Paid to Retirees	**Debit**	**Credit**
Net OPEB Liability	6,317,079	
Cash		6,317,079

Record End of Year Updates to OPEB Accounts	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability	25,959,454		25,959,454	
Deferred Outflow:				
Assumption Changes		936,967		
Plan Experience		87,308		
Investment Experience				
Contribution Subsequent to MD		699,649		
Deferred Outflows				1,723,924
Deferred Inflow:				
Assumption Changes		17,227,036		
Plan Experience		15,168,430		
Investment Experience	-			
Deferred Inflows				32,395,466
OPEB Expense	8,159,936		8,159,936	

Appendix 1B: Additional Accounting Detail for Choices Members Only

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End *Measurement Date*	**6/30/2022** *6/30/2021*	**6/30/2023** *6/30/2022*	**Change During Period**
Total OPEB Liability	$ 25,996	$ 74,288	$ 48,292
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	25,996	74,288	48,292
Deferred (Outflows) Due to:			
Assumption Changes	(2,757)	(1,913)	844
Plan Experience	(12,321)	(51,812)	(39,491)
Investment Experience	-	-	-
Deferred Contributions	-	(12,558)	(12,558)
Deferred Inflows Due to:			
Assumption Changes	2,591	4,538	1,947
Plan Experience	33,541	22,472	(11,069)
Investment Experience	-	-	-
Impact on Statement of Net Position	$ 47,050	$ 35,015	$ (12,035)

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2022	$ 47,050
OPEB Expense (Income)	523
Employer Contributions During Fiscal Year	(12,558)
Impact on Statement of Net Position, FYE 6/30/2023	$ 35,015

OPEB Expense	
Employer Contributions During Fiscal Year	$ 12,558
Deterioration (Improvement) in Net Position	(12,035)
OPEB Expense (Income), FYE 6/30/2023	$ 523

Appendix 1B - Additional Accounting Detail for Choices Members Only
(Continued)

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2023, for Choices members only.

Choices	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 1,913	$ 4,538
Differences Between Expected and Actual Experience	51,812	22,472
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	12,558	-
Total	$ 66,283	$ 27,010

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2023 is 3.69%. Healthcare Cost Trend Rate was assumed to start at 6.8% (increase effective January 1, 2024) and grade down to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	**Current - 1% 2.69%**	**Current 3.69%**	**Current + 1% 4.69%**
Net OPEB Liability (Asset)	76,053	74,288	72,541
Increase (Decrease)	1,765		(1,747)
% Increase (Decrease)	2.4%		-2.4%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	71,322	74,288	77,495
Increase (Decrease)	(2,966)		3,207
% Increase (Decrease)	-4.0%		4.3%

Appendix 1B - Additional Accounting Detail for Choices Members Only
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented are shown in the table.

Fiscal Year End	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	***6/30/2022***	***6/30/2021***	***6/30/2020***	***6/30/2019***	***6/30/2018***	***6/30/2017***
Discount rate	*3.69%*	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*
Total OPEB liability						
Service Cost	$ 1,568	$ 1,446	$ 5,538	$ 5,378	$ 2,918	$ 3,022
Interest	529	620	2,316	2,520	1,480	1,433
Differences between expected and actual experience	49,064	-	(55,679)	-	24,549	-
Changes of assumptions	(2,869)	71	3,235	(3,673)	1,499	(709)
Benefit payments	-	-	-	-	(9,745)	(12,570)
Net change in total OPEB liability	48,292	2,137	(44,590)	4,225	20,701	$ (8,824)
Total OPEB liability - beginning	25,996	23,859	68,449	64,224	43,523	52,347
Total OPEB liability - ending (a)	$ 74,288	$ 25,996	$ 23,859	$ 68,449	$ 64,224	$ 43,523
Plan fiduciary net position - beginning			-	-	-	-
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 74,288	$ 25,996	$ 23,859	$ 68,449	$ 64,224	$ 43,523
Covered-employee payroll	$ 318,133	*$ 247,171*	$ 243,276	$ 294,011	$ 284,756	$ 307,121
Net OPEB liability as a % of covered-employee payroll	23.35%	10.31%	9.81%	23.28%	22.55%	14.17%

Appendix 1B - Additional Accounting Detail for Choices Members Only
(Continued)

Detail of changes to Net Position

The chart below details changes to all components of Net Position.

Choices	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2022 *Measurement Date 6/30/2021*	$ 25,996	$ -	$ 25,996	$ 2,757	$ 12,321	$ -	$ -	$ 2,591	$ 33,541	$ -	$ 47,050
Changes During the Period:											
Service Cost	1,568		1,568								1,568
Interest Cost	529		529								529
Expected Investment Income		-	-								-
Employer Contributions		-	-								-
Changes of Benefit Terms	-		-								-
Benefit Payments	-	-	-								-
Assumption Changes	(2,869)		(2,869)					2,869			-
Plan Experience	49,064		49,064		49,064						-
Investment Experience		-	-							-	-
Recognized Deferred Resources				(844)	(9,573)	-	-	(922)	(11,069)	-	(1,574)
Contributions After Measurement Date							12,558				(12,558)
Net Changes in Fiscal Year 2022-2023	48,292	-	48,292	(844)	39,491	-	12,558	1,947	(11,069)	-	(12,035)
Balance at Fiscal Year Ending 6/30/2023 *Measurement Date 6/30/2022*	$ 74,288	$ -	$ 74,288	$ 1,913	$ 51,812	$ -	$ 12,558	$ 4,538	$ 22,472	$ -	$ 35,015

Appendix 1B - Additional Accounting Detail for Choices Members Only
(Concluded)

Sample Journal Entries

Choices

OPEB Accounts at Beginning of Fiscal Year	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability		25,996		25,996
Deferred Outflow:				
Assumption Changes	2,757			
Plan Experience	12,321			
Investment Experience	-			
Contribution Subsequent to MD	-			
Deferred Outflows			15,078	
Deferred Inflow:				
Assumption Changes		2,591		
Plan Experience		33,541		
Investment Experience		-		
Deferred Inflows				36,132

Record Benefits Paid to Retirees	Debit	Credit
Net OPEB Liability	12,558	
Cash		12,558

Record End of Year Updates to OPEB Accounts	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability		60,850		60,850
Deferred Outflow:				
Assumption Changes		844		
Plan Experience	39,491			
Investment Experience				
Contribution Subsequent to MD	12,558			
Deferred Outflows			51,205	
Deferred Inflow:				
Assumption Changes		1,947		
Plan Experience	11,069			
Investment Experience	-			
Deferred Inflows			9,122	
OPEB Expense	523		523	

Appendix 2: Important Background Information

General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an "explicit subsidy". In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an "implicit subsidy" of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

<table>
<tr><td colspan="3">Expected retiree claims</td></tr>
<tr><td colspan="2">Premium charged for retiree coverage</td><td>Covered by higher active premiums</td></tr>
<tr><td>Retiree portion of premium</td><td>Agency portion of premium
Explicit subsidy</td><td>Implicit subsidy</td></tr>
</table>

This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.

Under GASB 45, for actuarial valuations dated prior to March 31, 2015, an exception allowed plan employers with a very small membership in a large "community-rated" healthcare program to avoid reporting of implicit subsidy liability. Following a change in Actuarial Standards of Practice and in accordance with GASB 75 requirements, this exception is no longer available.

Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends

Important Background Information
(Continued)

in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in estimated retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed; and/or
- Changes in the discount rate used to value the OPEB liability



Important Background Information
(Continued)

Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and required supplementary information (RSI) in the financial reports of state and local governmental employers.

Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition*: Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected and actual trust earnings:	5 year straight-line recognition
All other amounts:	Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.

Important Background Information
(Continued)

Implicit Subsidy Plan Contributions

An implicit subsidy occurs when estimated retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year's "implicit subsidy". Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year's implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
Prior to Implicit Subsidy Adjustment		
Premiums Paid by Agency During Fiscal Year	$ 411,000	$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
After Implicit Subsidy Adjustment		
Premiums Paid by Agency During Fiscal Year	$ 411,000	$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	$ 388,000	$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year's premium expense for active employees.

Important Background Information
(Concluded)

Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

Actuarial Funding Method and Assumptions

The "ultimate real cost" of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the "incidence of cost". GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period's service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.

Appendix 3: MacLeod Watts Age Rating Methodology

Both accounting standards (e.g., GASB 75) and actuarial standards (e.g., ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant*. For example, a claims cost curve might show that, if a 50 year old male has $1 in claims, then on average a 50 year old female has claims of $1.25, a 30 year male has claims of $0.40, and an 8 year old female has claims of $0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.

Appendix 4: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

(1) Short-term mortality improvement rates should be based on recent experience.
(2) Long-term mortality improvement rates should be based on expert opinion.
(3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2022** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

MacLeod Watts Scale 2022 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2021 which has two segments – (1) historical improvement rates for the period 1951-2017 and (2) an estimate of future mortality improvement for years 2018-2020 using the Scale MP-2021 methodology but utilizing the assumptions used in generating Scale MP-2015. The MacLeod Watts scale then transitions from the 2020 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2021-2030. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2030-2044. The SSA's Intermediate Scale has a final step in 2045 which is reflected in the MacLeod Watts scale for years 2045 and thereafter. Over the ages 95 to 117, the age 95 improvement rate is graded to zero.

Scale MP-2021 can be found at the SOA website and the projection scales used in the 2021 Social Security Administrations Trustees Report at the Social Security Administration website.



Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate - Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Excise Tax – The Affordable Care Act created an excise tax on the value of employer sponsored coverage which exceeds certain thresholds ("Cadillac Plans"). The tax was repealed in December 2019.

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position –The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments.

Glossary
(Continued)

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a 'blended' group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items.

OPEB Expense – The OPEB expense reported in the Agency's financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan.

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due.

PEMHCA – The Public Employees' Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as 'belonging' to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost.

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of "Actuarial Present Value."

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility.



SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-9

MEETING DATE: 06/27/2023

SUBJECT: Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy 2021-2022 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

CHECK ONE:

For Discussion:	☐
For Action:	☒
Report:	☐
Workshop:	☐
Recognition:	☐
Emergency Action:	☐

ACTION REQUESTED:

The superintendent is recommending that the board receive the 2021-2022 Consolidated Audit Report for Aspire Alexander Twilight Secondary Academy (ATSA) and Aspire Alexander Twilight College Prep Academy (ATCPA).

RATIONALE/BACKGROUND:

Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by ATSA and ATCPA.

The district has and will rely upon the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Gilbert CPAs (the charter school's independent auditor) has expressed its opinion on the consolidated financial statements of Aspire Public Schools and affiliates (collectively, "the Organization") that "the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

The following information is reported in the Aspire Public School's 2021-2022 audit report for the period ending June 30, 2022: Aspire Twilight Secondary Academy's ending cash and cash equivalent was $319,083, total revenues equaled $8,075,622, total expenditures equaled $7,842,889 and net assets were $2,632,143. Aspire Twilight College Prep Academy's ending cash and cash equivalent was $362,782, total revenues equaled $6,360,510, total expenditures equaled $6,672,085 and net assets were $1,617,553.

Aspire Public Schools, the parent corporation for ATSA and ATCPA, has a combined ending-cash and cash-equivalent balance for the period ending June 30, 2022, of $54,294,755 and reports combined net assets of $113,359,616. The organization makes payments related to a $20.5 million line of credit due April 28, 2023. The credit line is secured by certain select school revenues and had an outstanding balance of $10,000,000 and $15,000,000 as of June 30, 2022, and 2021, respectively. The Organization has remaining bonds and other long-term debt with outstanding balances due of $244,421,197 and $170,894,791 as of June 30, 2022, and 2021, respectively, which mature at various times through August 2061 and bear interest rates ranging from 2-5%.

There were findings or questioned costs related to the basic financial statements or state awards of the Organization for the year ended June 30, 2022 for a deficient accounting close process, questioned costs under the ELO-G grant, and for ASES Grant attendance records for specific other charters of the Organization. There were no findings for the prior year.

ATTACHMENT(S):
A: 2021-2022 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 06/22/2021, 06/28/2022
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT

YEARS ENDED
JUNE 30, 2022 AND 2021

ASPIRE PUBLIC SCHOOLS

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JUNE 30, 2022 AND 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Aspire Public Schools
Oakland, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Aspire Public Schools, a non-profit public benefit corporation, and affiliates (collectively, the Organization), which comprises the consolidated statements of financial position as of June 30, 2022, and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Phone 916.646.6464 • Fax 916.929.6836 • GilbertCPA.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Supplementary Information, as listed in the Table of Contents, as required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required

part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

February 28, 2023

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS:		
Cash and cash equivalents	$ 54,294,755	$ 34,034,990
Restricted cash and cash equivalents	11,758,404	4,017,527
Accounts receivable	67,289,808	77,091,363
Contributions receivable	665,279	375,108
Prepaid expenses and deposits	1,271,463	1,271,254
Total current assets	135,279,709	116,790,242
NON-CURRENT ASSETS:		
Restricted cash and cash equivalents	70,712,495	38,402,463
Investments	50,980	50,980
Property and equipment, net	200,295,215	172,680,300
Right-of-use assets – operating leases	17,321,281	16,528,639
TOTAL ASSETS	$ 423,659,680	$ 344,452,624

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accounts payable	$ 12,672,356	$ 13,260,618
Accrued expenses and other liabilities	16,669,898	15,280,435
Deferred revenue	5,087,510	1,546,381
Line of credit	10,000,000	15,000,000
Debt, current	3,046,611	2,636,460
Lease liabilities - operating leases, current	2,644,011	2,961,429
Total current liabilities	50,120,386	50,685,323
LONG-TERM LIABILITIES:		
Debt, net	244,421,197	170,864,791
Lease liabilities - operating leases, net	15,758,481	14,505,832
Total liabilities	310,300,064	236,055,946
NET ASSETS:		
Without donor restrictions	94,123,087	96,696,786
With donor restrictions	19,236,529	11,699,892
Total net assets	113,359,616	108,396,678
TOTAL LIABILITIES AND NET ASSETS	$ 423,659,680	$ 344,452,624

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2022 AND 2021

NET ASSETS WITHOUT DONOR RESTRICTIONS:	2022	2021
SUPPORT, REVENUE AND GAINS:		
Private grants and contributions	$ 2,901,141	$ 2,509,938
Federal revenue	40,114,910	33,362,922
California state revenue:		
State aid portion of general purpose funding	91,103,459	88,299,922
All other state revenue	18,196,052	14,976,990
Local revenue:		
Cash in-lieu of property taxes	34,278,492	39,880,642
Interest income	136,401	41,718
All other local revenue	3,315,943	2,417,445
Gain on sale of school site	-	7,611,677
Other gains	800,090	1,269,489
Other revenues	35,808	593,482
Subtotal	190,882,296	190,964,225
Net assets released from restrictions	59,637,038	53,043,505
Total support, revenue and gains	250,519,334	244,007,730
EXPENSES AND LOSSES:		
PROGRAM EXPENSES:		
Educational programs	233,254,633	194,137,185
SUPPORTING SERVICES:		
Site support	12,153,487	10,753,475
Development and expansion	548,829	387,401
Fundraising	2,842,575	2,071,787
Administration and general	4,236,646	4,037,998
Total supporting services	19,781,537	17,250,661
Total expenses	253,036,170	211,387,846
Contributions to others	-	3,933,972
Return of grant funds	56,863	377,249
Total expenses and losses	253,093,033	215,699,067
Increase (Decrease) in Net Assets without Donor Restrictions	(2,573,699)	28,308,663
NET ASSETS WITH DONOR RESTRICTIONS:		
Private grants and contributions	634,200	5,229,034
State revenue	66,539,475	54,815,662
Return of grant funds	-	(2,052,913)
Net assets released from restrictions	(59,637,038)	(53,043,505)
Increase in Net Assets with Donor Restrictions	7,536,637	4,948,278
INCREASE IN NET ASSETS	4,962,938	33,256,941
NET ASSETS - Beginning of Year	108,396,678	75,139,737
NET ASSETS - End of Year	$ 113,359,616	$ 108,396,678

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Expenses	Supporting Services				
	Educational programs	Site support	Development and expansion	Fundraising	Administration and general	Total
Salaries and wages	$ 122,682,326	$ 4,976,695	$ 378,763	$ 1,164,538	$ 1,557,888	$ 130,760,210
Employee benefits	40,233,585	1,869,456	124,205	352,350	574,751	43,154,347
Books and supplies	17,534,624	1,319,555	17,001	947,624	348,773	20,167,577
Professional services	21,815,367	3,024,124	15,130	305,833	898,017	26,058,471
Rents and occupancy	15,994,719	711,415	-	72,230	719,440	17,497,804
Depreciation and amortization	7,908,163	56,511	-	-	56,505	8,021,179
Bonds and loan interest	5,846,168	42,909	-	-	12,260	5,901,337
Travel and meetings	1,020,763	88,121	13,730	-	49,164	1,171,778
Other expenses	218,918	64,701	-	-	19,848	303,467
Total	$ 233,254,633	$ 12,153,487	$ 548,829	$ 2,842,575	$ 4,236,646	$ 253,036,170

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	Program Expenses	Supporting Services				
	Educational programs	Site support	Development and expansion	Fundraising	Administration and general	Total
Salaries and wages	$ 102,400,975	$ 4,397,759	$ 216,334	$ 852,384	$ 1,309,894	$ 109,177,346
Employee benefits	35,723,635	1,672,954	68,921	275,832	525,295	38,266,637
Books and supplies	15,233,353	1,052,573	38,602	601,833	425,274	17,351,635
Professional services	13,189,969	2,690,954	61,073	201,072	793,640	16,936,708
Rents and occupancy	12,301,228	757,878	-	140,666	773,508	13,973,280
Depreciation and amortization	8,220,968	63,313	-	-	63,311	8,347,592
Bonds and loan interest	5,911,940	-	-	-	-	5,911,940
Travel and meetings	595,946	53,786	2,471	-	21,591	673,794
Other expenses	559,171	64,258	-	-	125,485	748,914
Total	$ 194,137,185	$ 10,753,475	$ 387,401	$ 2,071,787	$ 4,037,998	$ 211,387,846

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	$ 4,962,938	$ 33,256,941
Adjustments to reconcile to net cash provided by operating activities:		
Depreciation	8,021,179	8,347,592
Loss on disposal of property and equipment	-	24,831,023
Return of grant funds through addition to other liabilities	-	2,052,913
Amortization of long-term debt costs	(504,815)	(2,486,091)
Extinguishment of debt through transfer of assets	-	(4,313,958)
Non-cash operating lease expense	176,781	1,309,206
(Increase) decrease in assets:		
Accounts receivable	9,801,555	(44,420,403)
Contributions receivable	(290,171)	1,222,608
Prepaid expenses and deposits	(209)	(114,335)
Increase (decrease) in liabilities:		
Accounts payable	(5,903,889)	1,990,197
Accrued expenses and other liabilities	1,389,465	2,517,987
Deferred revenue	3,541,127	1,389,619
Deferred rent	-	(914,586)
Lease liabilities - operating leases	(34,192)	(370,581)
Net cash provided by operating activities	21,159,769	24,298,132
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds on sale of property and equipment	-	11,145,176
Purchases of property and equipment	(30,320,467)	(36,514,932)
Net cash used by investing activities	(30,320,467)	(25,369,756)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from line of credit	10,000,000	15,000,000
Payments on line of credit	(15,000,000)	(3,500,000)
Proceeds from debt	79,253,717	55,483,576
Payments of debt issuance costs	(2,266,713)	(1,419,769)
Principal payments on capital lease	-	(17,937,179)
Principal payments on debt	(2,515,632)	(9,451,931)
Net cash provided by financing activities	69,471,372	38,174,697
Net increase in cash and cash equivalents	60,310,674	37,103,073
Cash and cash equivalents, beginning of year	76,454,980	39,351,907
Cash and cash equivalents, end of year	$ 136,765,654	$ 76,454,980
Cash and cash equivalents	$ 54,294,755	$ 34,034,990
Restricted cash and cash equivalents	82,470,899	42,419,990
Total	$ 136,765,654	$ 76,454,980
NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Property and equipment financed through accounts payable	$ 5,315,627	$ 455,506
Additions to other liabilities due to return of grant funds	$ -	$ 2,052,913
Extinguishment of debt through transfer of assets	$ -	$ 4,313,958
Right-of-use asset acquired through operating lease liability	$ 969,423	$ 768,227
CASH PAID FOR INTEREST (net of capitalized amount)	$ 6,919,419	$ 7,776,061

The accompanying notes are an integral part of these consolidated financial statements.

1. OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Aspire Public Schools, a non-profit public benefit corporation (the Organization), was formed to manage, guide, direct, and promote charter schools that provide quality education to youth in primary and secondary grades. The Organization was founded in 1998. The Organization's support is derived primarily from public education monies, individual and foundation contributions, and government agency grants.

In addition to managing school operations, Aspire Public Schools controls three affiliated organizations that were created to facilitate ownership of certain school facilities and support development of charter schools. The facilities are owned and managed by two single-member limited liability companies, College for Certain, LLC (CFC LLC), and College for Certain II, LLC (CFC II LLC). The sole member of both LLCs is College for Certain, Inc. (CFC INC) which was created as a supporting organization of Aspire Public Schools to facilitate and support the development of charter schools. CFC INC is controlled by, and for the benefit of, Aspire Public Schools. CFC LLC and CFC II LLC are disregarded entities for federal income tax purposes.

Aspire Public Schools TN, LLC (TN LLC) is a Tennessee non-profit limited liability company created in July 2013, whose sole member is Aspire Public Schools. TN LLC incorporated pursuant to the Tennessee Nonprofit Corporation Act and is a disregarded entity for federal income tax purposes. TN LLC was formed to manage, guide, direct, and promote charter schools that provide quality education to Tennessee youth in primary and secondary grades. TN LLC's support is derived primarily from State of Tennessee public education monies, foundation contributions, and various government agency grants. The Aspire Public Schools' board determined in December 2018 that it was in the best interest of the four Tennessee based schools to become an independently operated Tennessee-based charter management organization (CMO) entity with an effective date of July 1, 2020.

The Organization entered into an agreement with Journey Community Schools, Inc., a Tennessee nonprofit corporation (Journey) to transition the Tennessee charter schools to a Tennessee-based operator with a local board of directors. Journey was formed on June 10, 2019, to assume operation of the charter schools. Journey currently has a five-member board of directors, is exempt from federal taxation under section 501(c)(3) of the Internal Revenue Code, and its charitable purposes stated in its Charter of Incorporation are to create, operate, and manage public charter schools in the State of Tennessee. Under the agreement, Journey assumed responsibility for and control of the charter schools as of July 1, 2020, and Journey's board of directors will serve as the charter schools' governing board. The transition was approved by the charter schools' authorizers and Tennessee Department of Education to reflect Journey as the operator as of the transition date. As of June 30, 2020, the Organization transferred cash balances totaling $3,505,000 to Journey. Prior to October 31, 2020, the Organization transferred the remaining net assets of the charter schools to Journey, including the remaining cash balance and any deposits or reimbursements that the Organization received on behalf of the charter schools after the transition date that totaled $3,933,972 and are reflected as contributions to others on the Consolidated Statements of Activities for the year ended June 30, 2021.

Aspire Public Schools Foundation (the Foundation) was formed in July 2019 as a supporting non-profit public benefit corporation to Aspire Public Schools. The Foundation is controlled by, and for the benefit of, Aspire Public Schools. The Foundation's support is derived primarily from private donations and foundation grants.

For financial reporting purposes, CFC LLC, CFC II LLC, CFC INC, TN LLC, and the Foundation, are consolidated with Aspire Public Schools.

Principles of Consolidation – The accompanying consolidated financial statements include the accounts of Aspire Public Schools and its controlled affiliated organizations, collectively the "Organization". All significant intercompany accounts and transactions have been eliminated in consolidation. Listed below are the affiliated organizations included in these financial statements:

- **Aspire Public Schools** – Aspire Public Schools operates thirty-seven schools in California under thirty-five charters which are chartered by twelve charter authorizers (sponsoring districts) in seven counties. Charters were granted for each school for up to five years, with an opportunity for renewal. Charters may be revoked by the sponsoring district for material violations of the charter, failure to meet or make progress toward student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. As of June 30, 2022, the charter schools operated by Aspire Public Schools were as follows:

Charter School Name	Charter School Number	Sponsoring District	*Charter Granted/ Renewed	Charter Expiration	**Revised AB 130 Charter Expiration
Aspire Alexander Twilight College Preparatory Academy	1554	San Juan Unified	Nov 2015	6/30/26	6/30/26
Aspire Alexander Twilight Secondary Academy	1555	San Juan Unified	Nov 2015	6/30/26	6/30/26
Aspire Antonio Maria Lugo Academy	694	Los Angeles County Office of Education	April 2019	6/30/24	6/30/26
Aspire APEX Academy	1552	Stockton Unified	Jan 2018	6/30/23	6/30/25
Aspire Benjamin Holt College Preparatory Academy	565	Lodi Unified	Oct 2017	6/30/23	6/30/25
Aspire Benjamin Holt Middle School	1782	Lodi Unified	Nov 2015	6/30/28	6/30/28
Aspire Berkley Maynard Academy	726	Oakland Unified	Jan 2015	6/30/25	6/30/27
Aspire Capitol Heights Academy	598	Sacramento City Unified	Apr 2018	6/30/23	6/30/25
Aspire Centennial College Preparatory Academy	1436	Los Angeles Unified	Nov 2017	6/30/23	6/30/25
Aspire College Academy	1577	Oakland Unified	Jan 2018	6/30/23	6/30/25
Aspire East Palo Alto Charter***	125	Ravenswood City	Aug 2018	6/30/24	6/30/26
Aspire ERES Academy****	1115	Oakland Unified	Nov 2018	6/30/24	Closed****
Aspire Firestone Academy	1214	Los Angeles Unified	Oct 2014	6/30/25	6/30/27
Aspire Gateway Academy	1213	Los Angeles Unified	Oct 2014	6/30/25	6/30/27
Aspire Golden State College Preparatory Academy	1023	Oakland Unified	Jan 2018	6/30/23	6/30/25
Aspire Inskeep Academy	1332	Los Angeles Unified	Oct 2015	6/30/26	6/30/26
Aspire Junior Collegiate Academy	1551	Los Angeles Unified	Nov 2017	6/30/23	6/30/25
Aspire Langston Hughes Academy	1048	Stockton Unified	Jan 2018	6/30/23	6/30/25
Aspire Lionel Wilson College Preparatory Academy	465	Oakland Unified	Dec 2016	6/30/22	6/30/24
Aspire Monarch Academy	252	Oakland Unified	Nov 2018	6/30/24	6/30/26

Charter School Name	Charter School Number	Sponsoring District	*Charter Granted/ Renewed	Charter Expiration	**Revised AB 130 Charter Expiration
Aspire Ollin University Prep Academy	693	Los Angeles County Office of Education	April 2019	6/30/24	6/30/26
Aspire Pacific Academy	1230	Los Angeles Unified	Oct 2014	6/30/25	6/30/27
Aspire Port City Academy	1553	Stockton Unified	Jan 2018	6/30/23	6/30/25
Aspire Richmond California College Preparatory Academy	1739	West Contra Costa Unified	June 2019	6/30/25	6/30/27
Aspire Richmond Technology Academy	1740	West Contra Costa Unified	Dec 2019	6/30/25	6/30/27
Aspire River Oaks Charter School	364	Lodi Unified	Feb 2016	6/30/21	6/30/23
Aspire Stockton Secondary Academy	2064	Stockton Unified	Aug 2020	6/30/25	6/30/27
Aspire Arts & Sciences Academy	2063	Stockton Unified	Aug 2020	6/30/25	6/30/27
Aspire Rosa Parks Academy	554	Stockton Unified	Jan 2015	6/30/25	6/30/27
Aspire Slauson Academy	1330	Los Angeles Unified	Oct 2015	6/30/26	6/30/26
Aspire Summit Charter Academy	812	Ceres Unified	Jan 2016	6/30/26	6/30/26
Aspire Tate Academy	1331	Los Angeles Unified	Oct 2015	6/30/26	6/30/26
Aspire Titan Academy	1550	Los Angeles Unified	Nov 2017	6/30/23	6/30/25
Aspire Triumph Technology Academy	1663	Oakland Unified	Nov 2018	6/30/24	6/30/26
Aspire University Charter School	1963	Modesto City Schools	Jan 2018	6/30/23	6/30/25
Aspire Vanguard College Preparatory Academy	1125	Modesto City Schools	Dec 2018	6/30/24	6/30/26
Aspire Vincent Shalvey Academy	178	Lodi Unified	Dec 2018	6/30/24	6/30/26

* Charter issuance date or the most recent renewal date.

** 2021-2022 Education Trailer Bill AB 130 Sec 58 established a new Education Code Section 47607.7, in which all charter schools whose term expires on or between January 1, 2022, and June 2025 shall have their term extended by two years. The Organization is in the process of obtaining official revisions to its MOUs and charter petitions with the oversight agencies for this revision.

*** On April 22, 2021, CFC LLC entered into an agreement with KIPP Bay Area Schools (KIPP). KIPP agreed to purchase the East Palo Alto Academy (EPAPA) property for $20,200,000. The gain on the sale totaling $7,611,677, net of the cost of transferring the related assets, is reflected on the Consolidated Statements of Activities for the year ended June 30, 2021.

**** On March 25, 2021, the Organization's board of directors voted to close Aspire ERES Academy after negotiations with Oakland Unified School District were unsuccessful. This closure was effective as of June 30, 2021.

All sponsoring districts receive up to 1% of the annual charter revenue for supervisory oversight. Ravenswood City School District, the sponsoring district for Aspire East Palo Alto Charter receives up to 3% for supervisory oversight because the district provides facilities substantially rent-free.

Through June 30, 2022, the Organization had separately negotiated with all sponsoring districts for administrative fees and other services. Additionally, for some schools, transportation expenses and/or special education encroachment are paid by the Organization to the sponsoring districts.

- **Aspire Public Schools TN, LLC** – TN LLC operated four schools under four charters in Shelby County, Tennessee. Charters were granted for each school for ten years, with an opportunity for renewal. Journey Community Schools, Inc., a Tennessee nonprofit corporation (Journey) assumed responsibility for and control of the charter schools as of July 1, 2020.

- **College for Certain, LLC** – CFC LLC holds title to properties that are financed through the CSFA Charter School Revenue Refunding Bonds Series 2016 (2016 Bonds) where Aspire Public Schools operates ten charter schools (seven locations) and manages, operates, and leases the properties.

- **College for Certain II, LLC** – CFC II LLC holds title to properties that are financed through the CSFA Charter School Revenue Refunding Bonds Series 2015 (2015 Bonds) where Aspire Public Schools operates three charter schools (two locations) and manages, operates, and leases the properties.

- **College for Certain, Inc.** – CFC INC is a supporting organization of Aspire Public Schools in that it facilitates and supports the development of charter schools for Aspire Public Schools. CFC INC is the sole member of CFC LLC and CFC II LLC and is the named borrower of the 2015 and 2016 Bonds outstanding.

- **Aspire Public Schools Foundation –** The Foundation is a supporting organization of Aspire Public Schools in that it performs fundraising activities and provides other supporting services to Aspire Public Schools.

Basis of presentation – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and cash equivalents – For financial statement purposes, the Organization considers investments with maturity at purchase of three months or less to be cash equivalents.

Accounts receivable represent consideration from state and local government agencies, of which the Organization has an unconditional right to receive. Accounts receivables are stated at the amount management expects to be collected from the outstanding balance.

Contributions receivable – Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. In subsequent years, amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Management determines the allowance for uncollectable contributions receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections and are written off when deemed uncollectable. Management has determined that no allowance is deemed necessary as of June 30, 2022, and 2021.

Investments – Investments with readily determinable fair values are stated at fair value and held for long-term purposes. Other investments without readily determinable fair values are valued using the measurement alternative approach, which is cost, minus any impairment, plus or minus any changes resulting from observable prices changes in an orderly transaction for an identical or similar investment of the same issuer.

Property and equipment with a value greater than $5,000 are capitalized at cost or fair market value on the date of receipt, in the case of donated property, and depreciated using the straight-line method over their estimated useful lives, which range from two to thirty years. Leasehold improvements are depreciated over the lease term (including options) or the useful life. Major additions are capitalized, and repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the Consolidated Statements of Activities.

Leases – The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the consolidated statements of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term. Lease terms may include options to extend or terminate certain leases. The value of a lease is reflected in the valuation if it is reasonably certain management will exercise an option to extend or terminate a lease.

Revenue recognition – The Organization's revenue from government grants is derived from cost-reimbursable federal or state grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue in the applicable period in which the qualifying expenses are incurred in compliance with specific grant provisions. Funds received in excess of expenses incurred are recorded as deferred revenue. At June 30, 2022 and 2021, $5,087,510 and $1,546,381, respectively, of grant funds are included in deferred revenue to be recognized in future periods.

Contributions are recognized when cash, or other assets, or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

The Organization receives grant funds that are considered conditional contributions and are not recorded or recognized until the applicable condition has been met, generally expenditure on costs allowable under the grant agreement, or satisfaction of performance obligations. As of June 30, 2022, and 2021, the Organization had $1,200,000 and $1,400,000, respectively, of conditional contributions available to be recognized in revenue in future periods under such grants. In some cases, the Organization may not be able to access the full amount available under the agreement based on its activities and level of expenditures.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from

restrictions. Restricted contributions that were initially classified as conditional due to a qualifying expense barrier are recognized as net assets without donor restrictions since the restriction is met simultaneously when the condition is released, and the revenue is recognized.

Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service.

Other revenues consist of amounts from constituents for sales revenue from student stores, after school programs, lunch income, and ticket income for events. Funds received in advance of earning are deferred to the applicable period in which the related service are performed. See Note 13 for additional disclosures for revenue from contracts with customers.

Donated equipment, materials, services, and facilities – In-kind contributions of equipment, materials, and services are recorded at their estimated fair values at the date of donation. Donated services are recorded when they create or enhance non-financial assets or require a specialized skill that the Organization would otherwise need to purchase. During the years ended June 30, 2022, and 2021, no in-kind contributions were received.

Income taxes – The Organization (with the exception of the Foundation) has been granted tax-exempt status as provided by Internal Revenue Code Section 501(c)(3) and Section 23701(d) of the California Revenue and Taxation Code. In addition, the Internal Revenue Service has determined the Organization is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in these financial statements. The Foundation is currently in the process of filing for its exempt status.

Functional allocation of expenses – The cost of providing educational programs and other activities has been summarized on a functional basis in the consolidated statement of activities. The consolidated statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include rent and occupancy and depreciation, which are allocated on a square footage basis, as well as salaries and wages, employee benefits, professional services, and other, which are allocated on the basis of estimates of time and effort.

Program development and expansion – The Organization continually explores potential opportunities for expansion and growth; thus, costs are incurred to research the possibility of establishing new sites. The Organization capitalizes these preacquisition costs into 'Construction in progress' (Note 8) at the time incurred. If it is determined that a formal contractual commitment will not be entered into, the expenses are included in program development and expansion in the period that the determination is made.

Fair value measurements – Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available. For other assets and liabilities, observable market transactions and market information might not be available. However, the objective of a fair value measurement in both cases is the same—to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (that is, an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability).

In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs is used to measure fair value into three broad levels, as follows:

Level 1 Inputs	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
Level 2 Inputs	Inputs other than quoted prices in active markets that are observable either directly or indirectly.
Level 3 Inputs	Unobservable inputs for the asset or liability.

When a price for an identical asset or liability is not observable, a reporting entity measures fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. Because fair value is a market-based measurement, it is measured using the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk. As a result, a reporting entity's intention to hold an asset or to settle or otherwise fulfill a liability is not relevant when measuring fair value.

Use of estimates – Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

Subsequent events have been reviewed through February 28, 2023, the date the consolidated financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2022, that require recognition or disclosure in the financial statements.

2. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statements of financial position date for general expenditure are as follows at June 30:

	2022	2021
Cash and cash equivalents	$ 54,294,755	$ 34,034,990
Accounts receivable	67,289,808	77,091,363
Contributions receivable	665,279	375,108
Total financial assets, available within one year	122,249,842	111,501,461
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restrictions by donors for purpose	(16,291,526)	(8,672,300)
Total financial assets available for general expenditures within one year	$ 105,958,316	$ 102,829,161

The Organization's goal is to maintain or exceed financial assets at a level sufficient to protect its schools against program cuts arising from unanticipated state revenue or enrollment shortfalls, unexpected cost increases, and economic uncertainties, such that it can meet 5-6 weeks of operating expenses (approximately $23.0 million) and its bond covenants. As part of its liquidity plan, school sites also have target reserves to cover repairs, maintenance, and minor capital improvements. The Organization has a $20,500,000 line of credit available to meet cash flow needs.

3. CONCENTRATIONS OF CASH

The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk related to cash. The Organization held deposits with four financial institutions in excess of federal depository insurance limits of $134,896,101 and $75,098,577 as of June 30, 2022, and 2021, respectively. The Organization has not experienced any losses in such accounts and Management believes the Organization is not exposed to any significant credit risk related to cash.

4. RESTRICTED CASH

Restricted cash consists of amounts that are required to be held for debt service reserves and for principal and interest payments with respect to the bond outstanding; and contributions restricted to investment in property and equipment. The total restricted cash at June 30, 2022 and 2021 was $82,470,899 and $42,419,990, respectively. The current portion of $11,758,404 and $4,017,527 as of June 30, 2022, and 2021, respectively, was restricted for current bond debt obligations. The noncurrent portion of $70,712,495 at June 30, 2022 consisted of $68,179,214 for debt service reserves and $2,533,281 for investment in property and equipment. The noncurrent portion of $38,402,463 at June 30, 2021 consisted of $35,374,871 for debt service reserves and $3,027,592 for investment in property and equipment.

5. ACCOUNTS RECEIVABLE

Accounts receivable balances at June 30, 2022 and 2021 were $67,289,808 and $77,091,363, respectively, and were due entirely from grantor government agencies. Management deems all receivables to be collectible as of June 30, 2022, and June 30, 2021.

6. CONTRIBUTIONS RECEIVABLE

The Organization recognizes unconditional contributions receivable at their estimated fair value using estimated prevailing interest rates, on a nonrecurring basis, at the time the pledge is made. Fair value is determined by calculating the net present value of the estimated future cash flows. The discount rate used in determining the net present value of new pledges receivable was 0% at June 30, 2022 and 2021 as all were deemed current contributions receivable at the time of donation. All contributions receivables are deemed to be collectible by management, and were as follows as of June 30:

	2022	2021
Gross contributions receivable	$ 665,279	$ 375,108
Less: Unamortized discount	-	-
Contributions receivable, net	$ 665,279	$ 375,108

Contributions receivables are due to be collected as follows:

	2022	2021
Within one year	$ 665,279	$ 375,108
One to five years	-	-
Contributions receivable, net	$ 665,279	$ 375,108

7. INVESTMENTS

Investments consist of the following at June 30:

	2022	2021
Equity securities invested in education technology	$ 6,098	$ 6,098
Pooled funds with community foundation	44,882	44,882
Investments	$ 50,980	$ 50,980

Equity securities are invested with a privately held business and are recorded using the measurement alternative approach and are excluded from the fair value hierarchy. Pooled funds are classified as Level 2 of the fair value hierarchy, as the fair value is quoted by the community foundation and based on prices in active markets for the pooled investments as a whole.

8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	2022	2021
Land	$ 36,590,744	$ 35,367,894
Buildings and improvements	171,618,817	167,015,117
Construction in progress	43,804,026	13,916,075
Leasehold improvements	13,724,093	14,398,749
Equipment	10,497,952	9,901,703
Automobiles	81,091	81,091
Subtotal	276,316,723	240,680,629
Less accumulated depreciation	(76,021,508)	(68,000,329)
Property and equipment, net	$ 200,295,215	$ 172,680,300

Depreciation expense was $8,021,179 and $8,347,592 for the years ended June 30, 2022, and 2021, respectively. Various components of the land, buildings, and schools under construction shown above are pledged as collateral for the debt disclosed in Note 9, and the operating leases disclosed in Note 11.

9. DEBT

	2022	2021
College for Certain Series 2016 School Facility Revenue Refunding Bonds (2016 Bonds) in the amount of $83,170,000 were issued effective February 1, 2016; with 4 bonds and bearing interest rates ranging from 2.00% - 5.00%. The bond proceeds were used for the refunding of the outstanding principal of the College for Certain Series 2010 School Facility Revenue Bonds. Associated with this bond is a premium of $10,618,415 and debt issuance costs of $1,410,454, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. In April 2021, the Organization partially defeased the 2016 Bonds. See note below regarding the escrow agreement. Final maturity is in August 2046.	$ 68,600,000	$ 69,940,000
College for Certain Series 2015 School Facility Revenue Refunding Bonds (2015 Bonds) in the amount of $20,535,000 were issued effective December 1, 2015; with 4 bonds and bearing interest rates ranging from 2.00% - 5.00%. The bond proceeds were used for the payoff of a capital lease. Associated with this bond is a premium of $2,005,317 and debt issuance costs of $767,482, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. Final maturity is in August 2045.	18,680,000	19,075,000

	2022	2021
California School Finance Authority $4,758,509 loan, effective June 27, 2007, bearing interest at 2.202%, for the construction of Rosa Parks Academy campus in Stockton under Proposition 47. Interest only payments of varying amounts are due annually. Principal and interest payments totaling $231,795 are due annually. Final maturity is in 2037.	2,933,879	3,097,468
California School Finance Authority $9,834,913 loan ($457,251 issued in 2009/10, $5,262,400 issued in 2010/11, and $4,115,262 issued in 2012/13), bearing interest at 2%, for the construction of Aspire Ollin University College Preparatory campus in Los Angeles under Proposition 55. Interest only payments of varying amounts are due annually. In addition, a principal and interest payment of $462,139 is due annually. Final maturity is in 2042.	7,143,730	7,431,977
California School Finance Authority $8,229,438 loan ($3,459,764 issued in 2013/14 and $4,769,674 issued in 2015/16), bearing interest at 2%, for the construction of the Aspire Antonio Maria Lugo Academy campus in Los Angeles under Proposition 1D. Beginning July 2017, interest, and principal payments of $376,730 are due annually. Final Maturity is in 2045.	6,827,762	7,056,561
California School Finance Authority $3,706,191 loan issued in 2015/16 for a new campus to be built for Aspire ERES Academy in Oakland under Proposition 1D. The interest rate is 2% and payments for interest and principal were expected to begin at completion of the facility. In 2020, the Organization determined the campus project would not be completed and determined that in addition to the loan proceeds of $3,706,191, $2,490,993 of unspent grant funding would need to be repaid, totaling $6,197,184. The repayment terms have not yet been finalized with California School Finance Authority.	6,197,184	6,197,184
California School Finance Authority Charter School Revolving Fund Program $250,000 loan, effective September 25, 2017, for supporting the operations of Aspire Richmond Technology Academy. Interest rate is 1.12%, due annually. Principal payments of $50,000 are due annually. Final maturity is 2023.	50,008	100,006
California School Finance Authority Charter School Revolving Fund Program $250,000 loan, effective September 25, 2017, for supporting the operations of Aspire Richmond California College Preparatory Academy. Interest rate is 1.12%, due annually. Principal payments of $50,000 are due annually. Final maturity is 2023.	50,008	100,006

	2022	2021
In August 2020, the Organization was approved and executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Aspire Berkley Maynard Academy. The terms of the agreements provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization began receiving the funds during fiscal year 2021 and is not required to make repayments on the match until the completion of the facility project, at which point the repayment terms will be determined. As of June 30, 2022, the Organization had received $1,020,554 in match funding. This balance is included on the statement of financial position as debt as of June 30, 2022.	1,020,555	1,020,554
California School Finance Authority Charter School Revenue Bonds (Aspire Public Schools – Obligated Group – Issue No. 3), Series 2020A and Series 2020B (Taxable) in the amount of $37,435,000 were issued effective December 8, 2020; with 2 bonds and bearing interest rates ranging from 3.00% - 5.00%. The bond proceeds were used for the payoff of a capital lease and to finance costs of acquisition, construction, improvement equipping and furnishing of school facilities. Associated with this bond is a premium of $5,875,672 and debt issuance costs of $1,200,351, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. Final maturity is in August 2059.	37,435,000	37,435,000
Aspire Public Schools Obligated Group Corporate Taxable Bonds, Series 2021 (Capitol Heights Academy Project) in the amount of $11,265,000 were issued effective March 1, 2021 and bearing interest rates at 4.80%. The bond proceeds were used for the purchase and construction of facilities for Aspire Capitol Heights Academy. Associated with this bond is a discount of $112,650 and debt issuance costs of $219,418, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. Final maturity is in June 2060.	11,265,000	11,265,000
California School Finance Authority Charter School Revenue Bonds (Aspire Public Schools – Obligated Group – Issue No. 5), Series 2021A and Series 2021B (Taxable) in the amount of $29,785,000 were issued effective November 5, 2021; with 2 bonds and bearing interest rates ranging from 2.125% - 4.00%. The bond proceeds were used to finance costs of acquisition, construction, improvement equipping and furnishing of school facilities. Associated with this bond is a premium of $2,678,895 and debt issuance costs of $989,826, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. Final maturity is in August 2061.	29,785,000	

	2022	2021
California School Finance Authority Charter School Revenue Bonds (Aspire Public Schools – Obligated Group – Issue No. 6), Series 2022A and Series 2022B (Taxable) in the amount of $43,815,000 were issued effective April 26, 2022; with 2 bonds and bearing interest at 5.00%. The bond proceeds were used to finance costs of acquisition, construction, improvement equipping and furnishing of school facilities. Associated with this bond is a premium of $974,822 and debt issuance costs of $1,276,887, which are being amortized to interest expense over the term of the bonds. Included in this issuance was a $2,000,000 grant from the California School Finance Authority's (CSFA) Charter Access to Bank Loan Enhancement Program (Charter ABLE). Charter ABLE funds shall be applied towards funding the primary debt service reserve requirement for debt associated with the renovation and/or construction of charter school facilities. The grant award is held in trust by CSFA or a CSFA approved financial institution solely for authorized purposes and shall not be released to the Organization without the CSFA's or trustee's approval. As deemed appropriate by CSFA, conditions for release of the Program funds throughout the term of the financing will be determined by CSFA, in collaboration with all lending parties, prior to closing of the financing. Principal and interest payments are due annually. Final maturity is in August 2061.	45,815,000	
Subtotal	235,803,126	162,718,756
Unamortized premiums, discounts, and debt issuance costs	11,664,682	10,782,495
Less current portions	(3,046,611)	(2,636,460)
Total Long-Term Debt	$ 244,421,197	$ 170,864,791

In April 2021, in association with the sale of Aspire East Palo Alto Academy described in Note 1, the Organization partially defeased the 2016 Bonds. The Organization used cash from the sale to decrease principal of $6,610,000 and interest of $1,419,500, totaling $8,029,500. The unamortized portion of premium and debt issuance costs totaling $653,238 was written off. Under the escrow agreement, cash totaling $8,029,500 will be held in escrow with an agent. The Escrow Agent will pay the debt service requirements of the Defeased Bonds on each scheduled payment date through and including August 1, 2025, and will redeem those Defeased Bonds, including additional principal of $5,900,000 at a redemption price equal to 100% of par, on August 1, 2025, which is the first optional redemption date for these bonds.

Future payments relating to debt are as follows as of June 30, 2022:

Year Ending June 30,	Principal	Interest	Total
2023	$ 3,046,611	$ 8,411,792	$ 11,458,403
2024	3,178,889	10,340,370	13,519,259
2025	3,698,454	10,207,311	13,905,765
2026	4,263,316	10,219,143	14,482,459
2027	4,633,487	10,165,602	14,799,089
Thereafter	216,982,369	180,672,031	397,654,400
Total	$ 235,803,126	$ 230,016,249	$ 465,819,375

Revolving Line of Credit

On October 28, 2014, the Organization obtained a $10,000,000 revolving line of credit. Advances on the credit line were payable on demand and carried an interest rate equal to the greater of the Prime Rate or 3.25%. On December 12, 2016, the Organization modified the line of credit to $15,000,000, with the interest rate modified to the greater of the Prime Rate or 3.5%, and a maturity date of October 31, 2017. The maturity date was extended to January 2019. In September 2018, the line was amended to increase the maximum borrowing amount to $20,000,000 and extend the maturity date to October 2019 with a onetime option to extend the line by a further six months should the financing be needed to support specific facility projects. In November 2019, the Organization extended the $20,000,000 line of credit to a maturity date of January 31, 2021. In February 2021, the line was amended to increase the maximum borrowing amount to $20,500,000 and extend the maturity date to January 31, 2022. The line of credit carries an interest rate equal to the Prime Rate. The interest rate was 3.25% at June 30, 2022 and 2021. The line had an outstanding balance of $10,00,000 and $15,000,000 as of June 30, 2022, and 2021, respectively. The credit line is secured by school revenues of select schools which are not already secured by other debt. In January 2022, the line was amended to extend the maturity date to April 29, 2022. In April 2022, the line was amended to extend the maturity to April 28, 2023.

10. CAPITALIZATION OF CONSTRUCTION DEBT INTEREST

While a facility is under construction, a portion of interest is capitalized into its cost. In summary, the capitalization of interest is applicable to the amount of interest that could have been avoided had the Organization not undertaken the building of a capital asset. The Organization evaluates capitalization of interest at the individual site level since the cash from one site would not be used to pay down the debt on another site.

The amount of capitalizable interest is determined by applying the debt interest rate to the average amount of accumulated expenditures for the building during the year. Interest costs of $6,406,153 and $8,400,403 were incurred related to debt during the years ended June 30, 2022, and 2021, respectively. During the years ended June 30, 2022, and 2021, interest totaling $1,870,274 and $400,510, respectively, was capitalized into the cost of the project.

11. LEASES

Operating leases

The Organization leases buildings for administrative offices in Oakland, Huntington Park, and Stockton and leases land and buildings for school sites in Berkeley, East Palo Alto, Empire, Los Angeles, Modesto, Oakland, Sacramento, and Stockton under various operating leases. The Organization also leases copiers at various school sites. The operating lease agreements range from two to thirty-five years. For the year ended June 30, 2022, total operating lease costs were $2,556,599, including variable lease costs totaling $39,064. For the year ended June 30, 2021, total operating lease costs were $3,110,696, including variable lease costs totaling $74,210. The Organization has one variable lease where the monthly rate is based upon the number of students served in the respective school year.

The Organization has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted-average discount rate applied to calculate lease liabilities as of June 30, 2022, and 2021, was .41% and .30%, respectively.

As of June 30, 2022, and 2021, the weighted-average remaining lease term for all operating leases is 14.58 and 15.98 years, respectively.

Future payments due under these leases as of June 30, 2022, are as follows:

Year Ending June 30,	
2023	$ 2,644,011
2024	2,353,673
2025	2,230,961
2026	1,011,615
2026	708,412
Thereafter	9,857,991
Total lease payments	18,806,663
Less: present value discount	(404,171)
Total lease obligations	$ 18,402,492
Lease liabilities, operating leases, current	$ 2,644,011
Lease liabilities, operating leases, net	15,758,481
Total operating lease liabilities	$ 18,402,492

12. RETIREMENT PLANS

Qualified employees are covered under multiple employer defined benefit pension plans maintained by agencies of the State of California. Classified employees in California are members of the California Public Employees' Retirement System (CalPERS), and certificated employees working at California Schools are members of the California State Teachers' Retirement System (CalSTRS).

California Public Employees' Retirement System (CalPERS)

Plan name:	California Public Employees' Retirement System (CalPERS) State & Schools
Plan's EIN:	94-6207465
Market value of assets:	$86,523
Actuarial accrued liability:	$106,857
Funded status:	At least 80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2021, the most recent information available.

Plan Description

The Organization participates in the Schools Pool (the CalPERS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. CalPERS acts as a common investment and administrative agent for participating entities within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calpers.ca.gov.

Benefits Provided

The benefits for the CalPERS Plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – Members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of service.

Contributions

Section 20814© of the PERL requires that the employer contribution rates for all employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the CalPERS Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an

additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7% of their salary (7% of monthly salary over $133.33 if the member participates in Social Security). New members who joined CalPERS for the first time on or after January 1, 2013, are required to contribute 7% of their salary. The required employer contribution rate for fiscal years ended June 30, 2022, and 2021 were 22.91% and 20.70% of annual payroll, respectively. The contribution requirements of the plan members are established by state statute. For the fiscal year 2023, the Organization is required to contribute 25.37% of annual payroll.

California State Teachers' Retirement System (CalSTRS):

Plan name:	California State Teachers' Retirement System (CalSTRS)
Plan's EIN:	94-6291617
Actuarial value of assets:	$242,353
Actuarial accrued liability:	$332,082
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2021, the most recent actuarial valuation date.

Plan Description

The Organization participates in the State Teachers' Retirement Plan (the CalSTRS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. CalSTRS acts as a common investment and administrative agent for participating entities within the State of California. CalSTRS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calstrs.com.

Benefits Provided

The benefits for the CalSTRS Plan are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. The 2 percent, also known as the age factor, refers to the percentage of final compensation received as a retirement benefit for each year of service credit. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with five years of service.

Contributions

Assembly Bill 1469 (AB 1469), signed into law as a part of the State of California's (the State) 2014-15 budget, increases contributions to the CalSTRS Plan from members, employers, and the State over seven years, effective July 1, 2014. School employer contributions will increase from 8.25% to a total of 19.10% of covered payroll over the seven-year period. Active plan members are required to contribute 10.205% or 10.25 % of their salary, depending on when they were hired. The required employer contribution rates for the fiscal years ended June 30, 2022, and 2021 were 16.92% and 16.15% of annual payroll, respectively. For the fiscal year 2023, the Organization is required to contribute approximately 19.10% of annual payroll.

The Organization's contributions to these employee benefits plans were as follows:

	2022	2021
CalPERS	$ 6,369,996	$ 5,183,755
CalSTRS	$ 14,288,647	$ 12,417,870

Contributions to all plans equal 100% of the required contributions for each year.

Other Defined Contribution Plans:

The Organization offers a 403(b) retirement plan for California classified employees who are not eligible to participate in CalPERS, the Aspire Public Schools 403(b) CA Plan (CA Plan). Classified employees of Aspire Junior Collegiate Academy, Aspire Titan Academy, Aspire Centennial College Preparatory Academy, Aspire Richmond California College Preparatory Academy, and Aspire Richmond Technology Academy working 20 or more hours per week, and not eligible for CalSTRS, CalPERS or covered by another retirement plan, are eligible to receive discretionary employer contributions, determined on an annual basis. The Organization contributed $0 and $89,941 to the CA Plan in the years ended June 30, 2022, and 2021, respectively.

The Organization also offers a 403(b) plan, the Aspire Public Schools 403(b) Plan, for all employees working 20 or more hours per week, and who are not already participating in another 403(b) Plan within the Organization. This plan does not require employer contributions.

13. REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers consists of sales revenue from student stores, after school programs, lunch income, and ticket income for events. Revenue is earned at a point in time when goods or services are provided, or the events occur.

This revenue totaled $35,808 and $593,482 for years ended June 30, 2022, and 2021, respectively.

The Organization has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the limited geographical area from which their schools draw their student enrollment. Adverse changes in the local economy may have an adverse impact on the ability of families to pay for these goods, services, or events.

A contract asset is recorded when the Organization satisfies a performance obligation of a contract but is not yet entitled to payment. When the Organization becomes entitled to payment, the contract asset is classified as a receivable, whether invoiced or not.

The balances of receivables from contracts with customers are as follows as of June 30:

	2022	2021	2020
Accounts receivable	$ -	$ -	$ 138,241

Funds received in advance of being earned are recorded as deferred revenue, which represents a contract liability. Contract liabilities totaled $0 at June 30, 2022, 2021 and 2020.

14. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of unexpended grants and contributions restricted for the following purposes at June 30:

	2022	2021
Expanded Learning Opportunities Grant	$ 8,523,603	$ 5,230,154
Educator Effectiveness Block Grant	3,570,770	
Construction of facilities	2,945,003	3,110,968
A-G Completion Improvement Grant	1,912,191	-
Expanded Learning Opportunities Grant:	-	
Paraprofessional staff	804,065	1,109,148
COVID-19 Family Relief Fund	-	537,881
Central Valley schools	169,061	400,000
Bay Area schools	-	375,000
SB 117 COVID-19 Response Funds	-	243,476
School improvement programs and other	1,311,836	693,265
Total	$ 19,236,529	$ 11,699,892

15. RISKS AND CONTINGENCIES

The Organization has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

The Organization has various outstanding claims and litigation. However, based on consultation with legal counsel, management believes that the ultimate resolution of these matters will not have a material adverse effect on the Organization's financial position or results of operations.

SUPPLEMENTARY INFORMATION

ASPIRE PUBLIC SCHOOLS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
YEAR ENDED JUNE 30, 2022

ORGANIZATION

Aspire Public Schools (the Organization) was formed to manage, guide, direct, and promote charter schools that provide quality education to youth in pre-K, primary, and secondary grades. The Organization was founded in California in 1998. See Note 1 of the Notes to Financial Statements for a list of charter schools managed by Aspire Public Schools.

GOVERNING BOARD

Name	Office	Term Expires
Beth Hunkapiller	Board Chair	2024
Kay Hong	Member	2024
Nisa Frank	Member	2024
Anthony Barkett	Member	2024
Carol J. Ornelas	Member	2024
Ay'Anna Moody	Member	2024
Lorea Martinez	Member	2024
Christina Laster	Member	2024
Julissa Arce	Member	2024

ADMINISTRATION

Mala Batra
Chief Executive Officer

Mary Cha-Caswell
Chief Operating Officer

Michael Wimbish
Chief Financial Officer

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

Classroom-based ADA:	Second Period Report	Annual Report
Aspire Monarch Academy:		
Grades K through 3	236.26	237.99
Grades 4 through 6	112.33	114.20
Total	348.59	352.19
Aspire Lionel Wilson College Preparatory Academy:		
Grades 4 through 6	56.29	56.76
Grades 7 and 8	122.70	121.36
Grades 9 through 12	261.13	260.09
Total	440.15	438.21
Aspire East Palo Alto Charter School:		
Grades K through 3	231.91	234.65
Grades 4 through 6	169.36	171.88
Grades 7 and 8	103.78	102.94
Total	505.05	509.47
Aspire Triumph Technology Academy:		
Grades K through 3	129.14	128.57
Grades 4 through 6	83.74	83.33
Total	212.88	211.90
Aspire Berkley Maynard Academy:		
Grades K through 3	235.89	236.65
Grades 4 through 6	167.11	166.05
Grades 7 and 8	84.86	86.29
Total	487.86	488.99
Aspire Richmond California College Preparatory Academy:		
Grade 6	83.07	84.24
Grades 7 and 8	170.85	171.03
Grades 9 through 12	292.91	293.93
Total	546.83	549.20

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

	Second Period Report	Annual Report
Aspire Golden State College Preparatory Academy:		
Grades 4 through 6	64.35	65.06
Grades 7 and 8	141.12	140.78
Grades 9 through 12	263.70	264.83
Total	469.17	470.67
Aspire College Academy:		
Grades K through 3	117.89	117.61
Grades 4 through 6	79.28	79.14
Total	197.17	196.75
Aspire Richmond Technology Academy:		
Grades K through 3	313.12	315.06
Grades 4 through 6	121.68	122.20
Total	434.80	437.26
Aspire Vincent Shalvey Academy:		
Grades K through 3	287.13	287.04
Grades 4 through 6	117.08	116.79
Total	404.21	403.83
Aspire University Charter School:		
Grades K through 3	245.86	247.04
Grades 4 through 6	111.41	111.97
Total	357.27	359.01
Aspire Summit Charter Academy:		
Grades K through 3	222.27	221.74
Grades 4 through 6	112.15	111.25
Total	334.42	332.99
Aspire River Oaks Charter School:		
Grades K through 3	278.98	280.16
Grades 4 through 6	127.08	127.90
Total	406.06	408.06

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

	Second Period Report	Annual Report
Aspire Benjamin Holt Middle School:		
Grades 4 through 6	172.97	173.86
Grades 7 and 8	344.06	345.24
Total	517.03	519.10
Aspire Benjamin Holt College Preparatory Academy:		
Grades 9 through 12	579.92	580.85
Total	579.92	580.85
Aspire Capitol Heights Academy:		
Grades K through 3	104.16	104.03
Grades 4 through 6	71.60	71.41
Total	175.76	175.44
Aspire Rosa Parks Academy:		
Grades K through 3	239.78	240.63
Grades 4 through 6	101.18	101.62
Total	340.96	342.25
Aspire Langston Hughes Academy:		
Grades 4 through 6	103.27	103.81
Grades 7 and 8	228.36	228.15
Grades 9 through 12	356.05	355.65
Total	687.68	687.61
Aspire Port City Academy:		
Grades K through 3	267.69	268.20
Grades 4 through 6	112.11	111.92
Total	379.80	380.12
Aspire Vanguard College Preparatory Academy:		
Grades 4 through 6	87.87	87.58
Grades 7 and 8	202.84	201.71
Grades 9 through 12	236.47	235.16
Total	527.18	524.45

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

	Second Period Report	Annual Report
Aspire Alexander Twilight College Preparatory Academy:		
Grades K through 3	260.91	261.01
Grades 4 through 6	112.07	111.40
Total	372.98	372.41
Aspire Alexander Twilight Secondary Academy:		
Grades 4 through 6	74.26	74.24
Grades 7 and 8	167.94	167.39
Grades 9 through 12	224.09	222.83
Total	466.29	464.46
Aspire APEX Academy:		
Grades K through 3	167.48	167.81
Grades 4 through 6	92.77	93.16
Total	260.25	260.97
Aspire Arts & Sciences Academy		
Grades K through 3	81.38	81.81
Total	81.38	81.81
Aspire Stockton Secondary Academy		
Grades 4 through 6	34.15	35.46
Grades 7 through 8	38.03	37.92
Total	72.18	73.38
Aspire Antonio Maria Lugo Academy:		
Grades K through 3	248.14	249.68
Grades 4 through 6	119.23	118.44
Total	367.37	368.12
Aspire Ollin College Preparatory Academy:		
Grade 6	62.55	62.89
Grades 7 and 8	126.60	126.76
Grades 9 through 12	320.91	319.04
Total	510.06	508.69

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

	Second Period Report	Annual Report
Aspire Junior Collegiate Academy:		
Grades K through 3	190.38	190.69
Grades 4 through 6	100.42	100.81
Total	290.80	291.50
Aspire Titan Academy:		
Grades K through 3	182.05	182.72
Grades 4 through 6	106.95	107.42
Total	289.00	290.14
Aspire Pacific Academy:		
Grades 4 through 6	59.42	58.49
Grades 7 and 8	155.30	155.82
Grades 9 through 12	288.77	284.71
Total	503.49	499.02
Aspire Firestone Academy:		
Grades K through 3	209.65	210.26
Grades 4 through 6	96.47	96.42
Total	306.12	306.68
Aspire Gateway Academy:		
Grades K through 3	188.02	189.60
Grades 4 through 6	119.90	120.26
Total	307.92	309.86
Aspire Tate Academy:		
Grades K through 3	190.15	190.95
Grades 4 through 6	134.04	133.53
Total	324.19	324.48
Aspire Inskeep Academy:		
Grades K through 3	161.11	160.18
Grades 4 through 6	152.33	151.27
Total	313.44	311.45

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

	Second Period Report	Annual Report
Aspire Slauson Academy:		
Grades K through 3	166.36	168.41
Grades 4 through 6	122.41	123.29
Total	288.77	291.70
Aspire Centennial College Preparatory Academy:		
Grades 4 through 6	109.37	109.91
Grades 7 through 8	343.11	343.80
Total	452.48	453.71
Combined Totals:		
Grades K through 3	4,956.06	4,972.49
Grades 4 through 6	3550.27	3,557.96
Grades 7 and 8	2,229.55	2,229.19
Grades 9 through 12	2,823.98	2,817.09
Total	13,559.86	13,576.73

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

	Required Minutes	2021-2022 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Aspire Berkley Maynard Academy (BMA):					
Grade K	36,000	52,715	175	181	In Compliance
Grade 1-3	50,400	58,120	175	181	In Compliance
Grades 4-8	54,000	58,120	175	181	In Compliance
Aspire College Academy (ACA):					
Grade K	36,000	62,505	175	181	In Compliance
Grade 1-3	50,400	59,775	175	181	In Compliance
Grades 4-8	54,000	59,775	175	181	In Compliance
Aspire East Palo Alto Charter School (EPACS):					
Grade K	36,000	57,610	175	181	In Compliance
Grade 1-3	50,400	59,170	175	181	In Compliance
Grades 4-8	54,000	59,170	175	181	In Compliance
Aspire Golden State College Preparatory Academy (GSP):					
Grades 6-8	54,000	60,130	175	181	In Compliance
Grades 9-12	64,800	65,710	175	181	In Compliance
Aspire Lionel Wilson College Preparatory Academy (LWP):					
Grades 6-8	54,000	59,438	175	181	In Compliance
Grades 9-12	64,800	64,844	175	181	In Compliance
Aspire Monarch Academy (MON):					
Grade K	36,000	57,325	175	181	In Compliance
Grade 1-3	50,400	60,980	175	181	In Compliance
Grades 4-8	54,000	60,980	175	181	In Compliance
Aspire Richmond California College Preparatory Academy (RCAL):					
Grades 6-8	54,000	57,714	175	181	In Compliance
Grades 9-12	64,800	64,816	175	181	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

	Required Minutes	2021-2022 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Aspire Richmond Technology Academy (RTA):					
Grade K	36,000	47,700	175	181	In Compliance
Grade 1	50,400	55,400	175	181	In Compliance
Grade 2	50,400	55,360	175	181	In Compliance
Grade 3	50,400	57,175	175	181	In Compliance
Grades 4-8	54,000	57,175	175	181	In Compliance
Aspire Triumph Technology Academy (ATTA):					
Grade K	36,000	56,815	175	181	In Compliance
Grade 1-3	50,400	55,940	175	181	In Compliance
Grades 4-8	54,000	56,815	175	181	In Compliance
Aspire Alexander Twilight College Preparatory Academy (ATCPA):					
Grade K	36,000	59,530	175	184	In Compliance
Grade 1	50,400	60,730	175	184	In Compliance
Grades 2-3	50,400	61,650	175	184	In Compliance
Grades 4-5	54,000	63,795	175	184	In Compliance
Aspire Alexander Twilight Secondary Academy (ATSA):					
Grades 6-8	54,000	65,040	175	184	In Compliance
Grades 9-12	64,800	65,040	175	184	In Compliance
Aspire APEX Academy (APEX):					
Grade K	36,000	51,930	175	175	In Compliance
Grade 1	50,400	53,370	175	175	In Compliance
Grades 2-3	50,400	55,320	175	175	In Compliance
Grades 4-5	54,000	55,320	175	175	In Compliance
Aspire Benjamin Holt College Preparatory Academy (BHA):					
Grades 9-10	64,800	65,280	175	184	In Compliance
Grades 11-12	64,800	65,280	175	184	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

	Required Minutes	2021-2022 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Aspire Benjamin Holt Middle School (BHM):					
Grade 6	54,000	64,760	175	184	In Compliance
Grades 7-8	54,000	65,010	175	184	In Compliance
Aspire Capitol Heights Academy (CHA):					
Grades K	36,000	52,740	175	180	In Compliance
Grade 1-3	50,400	55,470	175	180	In Compliance
Grades 4-6	54,000	55,470	175	180	In Compliance
Aspire Langston Hughes Academy (LHA):					
Grades 6-8	54,000	66,160	175	189	In Compliance
Grades 9-12	64,800	66,160	175	189	In Compliance
Aspire Port City Academy (PCA):					
Grade K	36,000	57,355	175	184	In Compliance
Grade 1	50,400	57,355	175	184	In Compliance
Grades 2-3	50,400	59,380	175	184	In Compliance
Grades 4-5	54,000	59,625	175	184	In Compliance
Aspire River Oaks Charter School (ROCS):					
Grade K	36,000	55,370	175	184	In Compliance
Grades 1-3	50,400	59,040	175	184	In Compliance
Grades 4-5	54,000	60,000	175	184	In Compliance
Aspire Rosa Parks Academy (RPA):					
Grade K	36,000	50,215	175	184	In Compliance
Grades 1-3	50,400	52,915	175	184	In Compliance
Grades 4-5	54,000	54,245	175	184	In Compliance
Aspire Summit Charter Academy (SCA):					
Grade K	36,000	57,200	175	184	In Compliance
Grades 1-3	50,400	58,040	175	184	In Compliance
Grade 4-5	54,000	58,040	175	184	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

	Required Minutes	2021-2022 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Aspire University Charter School (UCS):					
Grade K	36,000	59,180	175	184	In Compliance
Grades 1-3	50,400	60,300	175	184	In Compliance
Grade 4-5	54,000	60,300	175	184	In Compliance
Aspire Vanguard College Preparatory Academy (VCPA):					
Grades 6-8	54,000	65,960	175	184	In Compliance
Grades 9-12	64,800	65,960	175	184	In Compliance
Aspire Vincent Shalvey Academy (VSA):					
Grade K	36,000	51,615	175	184	In Compliance
Grade 1	50,400	52,875	175	184	In Compliance
Grades 2-3	50,400	55,575	175	184	In Compliance
Grades 4-5	54,000	55,575	175	184	In Compliance
Aspire Stockton Secondary Academy (ASSA):					
Grades 6-8	54,000	55,825	175	183	In Compliance
ɔire Stockton Elementary / Aspire Arts & Sciences Academy (ASE):					
Grade K	36,000	56,775	175	184	In Compliance
Grade 1	50,400	59,565	175	184	In Compliance
Aspire Antonio Maria Lugo Academy (AMLA):					
Grade K	36,000	61,735	175	180	In Compliance
Grades 1-3	50,400	62,450	175	180	In Compliance
Grades 4-5	54,000	62,450	175	180	In Compliance
Aspire Centennial College Preparatory Academy (CCPA2):					
Grade 6-7	54,000	62,316	175	180	In Compliance
Grade 8	54,000	62,460	175	180	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

	Required Minutes	2021-2022 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Aspire Firestone Academy (AFA):					
Grade K	36,000	57,900	175	180	In Compliance
Grades 1-3	50,400	57,900	175	180	In Compliance
Grades 4-5	54,000	57,900	175	180	In Compliance
Aspire Gateway Academy (AGA):					
Grade K	36,000	57,900	175	180	In Compliance
Grades 1-3	50,400	57,900	175	180	In Compliance
Grades 4-5	54,000	57,900	175	180	In Compliance
Aspire Inskeep Academy (AIA):					
Grades K	36,000	60,950	175	180	In Compliance
Grades 1-3	50,400	60,950	175	180	In Compliance
Grades 4-6	54,000	60,950	175	180	In Compliance
Aspire Junior Collegiate Academy (JCA):					
Grades K	36,000	47,290	175	180	In Compliance
Grade 1	50,400	60,285	175	180	In Compliance
Grades 2-3	50,400	61,045	175	180	In Compliance
Grades 4-6	54,000	61,045	175	180	In Compliance
spire Ollin University Preparatory Academy (OUP):					
Grades 6-8	54,000	65,600	175	180	In Compliance
Grades 9-12	64,800	65,600	175	180	In Compliance
Aspire Pacific Academy (APA):					
Grades 6-8	54,000	65,000	175	180	In Compliance
Grades 9-12	64,800	65,200	175	180	In Compliance
Aspire Slauson Academy (ASA):					
Grades K	36,000	61,140	175	180	In Compliance
Grades 1-3	50,400	61,140	175	180	In Compliance
Grades 4-6	54,000	61,140	175	180	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

	Required Minutes	2021-2022 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Aspire Tate Academy (ATA):					
Grades K	36,000	61,140	175	180	In Compliance
Grades 1-3	50,400	61,140	175	180	In Compliance
Grades 4-6	50,400	61,140	175	180	In Compliance
Aspire Titan Academy (TTN):					
Grades K	36,000	58,345	175	180	In Compliance
Grades 1-3	50,400	58,345	175	180	In Compliance
Grades 4-5	54,000	58,345	175	180	In Compliance

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION, BY REGION
JUNE 30, 2022

	School Operations				Administration	
	Bay Area Schools	Central Valley Schools	LA Schools	Tennessee Schools	National Office	Total School Activity
CURRENT ASSETS:						
Cash and cash equivalents	$ 11,470,703	$ 15,268,654	$ 18,776,351	$ -	$ 3,312,628	$ 48,828,336
Restricted cash and cash equivalents	-	-	-	-	-	-
Accounts receivable	20,543,729	27,588,400	19,235,637	-	(291,684)	67,076,082
Contributions receivable	378,033	-	-	-	108	378,141
Prepaid expenses and deposits	178,668	339,164	196,758	-	556,873	1,271,463
Intercompany receivable	1,314,247	3,193,066	3,276,337	-	12,385,592	20,169,242
Total current assets	33,885,380	46,389,284	41,485,083	-	15,963,517	137,723,264
NON-CURRENT ASSETS:						
Restricted cash and cash equivalents	2,533,281	-	-	-	-	2,533,281
Investments	-	-	-	-	50,980	50,980
Deferred rent	206,663	489,909	149,567	-	-	846,139
Property and equipment, net	13,250,423	43,783,238	29,495,748	-	276,136	86,805,545
Right-of-use assets – operating leases	3,888,256	3,730,275	9,513,215	-	189,535	17,321,281
TOTAL ASSETS	$ 53,764,003	$ 94,392,706	$ 80,643,613	$ -	$ 16,480,168	$ 245,280,490
CURRENT LIABILITIES:						
Accounts payable	$ 1,607,633	$ 7,803,958	$ 1,001,304	$ -	$ 2,006,550	$ 12,419,445
Accrued expenses and other liabilities	3,299,327	2,263,540	5,036,811	66	3,310,063	13,909,807
Deferred revenue	1,864,076	1,394,604	1,828,830	-	-	5,087,510
Line of credit	-	-	-	-	10,000,000	10,000,000
Debt, current	100,000	167,191	544,420	-	-	811,611
Lease liabilities - operating leases, current	1,467,598	438,974	546,780	-	190,659	2,644,011
Intercompany payable	9,892,462	33,657,556	2,278,565	-	14,051,085	59,879,668
Total current liabilities	18,231,096	45,725,823	11,236,710	66	29,558,357	104,752,052
LONG-TERM LIABILITIES:						
Deferred rent	3,697	2,339,470	169,019	-	-	2,512,186
Debt, net	7,217,754	2,766,688	13,427,071	-	-	23,411,513
Lease liabilities - operating leases, net	2,533,404	3,291,223	9,933,854	-	-	15,758,481
Total liabilities	27,985,951	54,123,204	34,766,654	66	29,558,357	146,434,232
NET ASSETS:						
Without donor restrictions	18,455,751	34,514,279	40,030,271	(66)	(13,090,152)	79,910,083
With donor restrictions	7,322,301	5,755,223	5,846,688	-	11,963	18,936,175
Total net assets	25,778,052	40,269,502	45,876,959	(66)	(13,078,189)	98,846,258
TOTAL LIABILITIES AND NET ASSETS	$ 53,764,003	$ 94,392,706	$ 80,643,613	$ -	$ 16,480,168	$ 245,280,490

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION, BY REGION
JUNE 30, 2022

	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
CURRENT ASSETS:				
Cash and cash equivalents	$ -	$ 5,466,419	$ -	$ 54,294,755
Restricted cash and cash equivalents	11,758,404	-	-	11,758,404
Accounts receivable	213,726	-	-	67,289,808
Contributions receivable	-	287,138	-	665,279
Prepaid expenses and deposits	-	-	-	1,271,463
Intercompany receivable	48,036,768	472,168	(68,678,178)	-
Total current assets	60,008,898	6,225,725	(68,678,178)	135,279,709
NON-CURRENT ASSETS:				
Restricted cash and cash equivalents	68,179,214	-	-	70,712,495
Investments	-	-	-	50,980
Deferred rent	1,666,047	-	(2,512,186)	-
Property and equipment, net	114,482,328	39,470	(1,032,128)	200,295,215
Right-of-use assets – operating leases	-	-	-	17,321,281
TOTAL ASSETS	$ 244,336,487	$ 6,265,195	$ (72,222,492)	$ 423,659,680
CURRENT LIABILITIES:				
Accounts payable	$ 234,552	$ 18,359	$ -	$ 12,672,356
Accrued expenses and other liabilities	2,754,256	5,835	-	16,669,898
Deferred revenue	-	-	-	5,087,510
Line of credit	-	-	-	10,000,000
Debt, current	2,235,000	-	-	3,046,611
Lease liabilities - operating leases, current	-	-	-	2,644,011
Intercompany payable	5,840,896	2,957,614	(68,678,178)	-
Total current liabilities	11,064,704	2,981,808	(68,678,178)	50,120,386
LONG-TERM LIABILITIES:				
Deferred rent	-	-	(2,512,186)	-
Debt, net	221,009,684	-	-	244,421,197
Lease liabilities - operating leases, net	-	-	-	15,758,481
Total liabilities	232,074,388	2,981,808	(71,190,364)	310,300,064
NET ASSETS:				
Without donor restrictions	12,262,099	2,983,033	(1,032,128)	94,123,087
With donor restrictions	-	300,354	-	19,236,529
Total net assets	12,262,099	3,283,387	(1,032,128)	113,359,616
TOTAL LIABILITIES AND NET ASSETS	$ 244,336,487	$ 6,265,195	$ (72,222,492)	$ 423,659,680

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES, BY REGION
YEAR ENDED JUNE 30, 2022

	School Operations				Administration	
NET ASSETS WITHOUT DONOR RESTRICTIONS:	**Bay Area Schools**	**Central Valley Schools**	**LA Schools**	**Tennessee Schools**	**National Office**	**Total School Activity**
SUPPORT, REVENUE AND GAINS:						
Private grants and contributions	$ 378,033	$ 2,001	$ -	$ -	$ 569	$ 380,603
Federal revenue	9,826,717	14,827,614	15,382,571	-	78,008	40,114,910
California state revenue:						
State aid portion of general purpose funding	26,928,044	36,015,667	28,159,748	-	-	91,103,459
All other state revenue	5,106,096	9,114,280	3,974,841	-	835	18,196,052
Local revenue:						
Cash in-lieu of property taxes	9,787,783	11,966,424	12,524,285	-	-	34,278,492
Interest income	45,799	13,954	-	-	8,114	67,867
All other local revenue	1,683,535	1,080,482	496,478	-	55,448	3,315,943
Other gains and (losses)	(564)	800,654	-	-	-	800,090
Other revenues	(4,196)	4,289	-	-	7,431	7,524
Subtotal	53,751,247	73,825,365	60,537,923	-	150,405	188,264,940
Net assets released from restrictions	13,578,330	25,408,508	15,968,133	-	2,867,008	57,821,979
Total support, revenue and gains	67,329,577	99,233,873	76,506,056	-	3,017,413	246,086,919
EXPENSES AND LOSSES:						
PROGRAM EXPENSES:						
Educational programs	65,388,732	91,764,628	70,118,166	66	6,471,496	233,743,088
SUPPORTING SERVICES:						
Site support	147,300	74,749	133,060	-	11,798,378	12,153,487
Development and expansion	-	-	-	-	548,829	548,829
Fundraising	-	-	-	-	-	-
Administration and general	147,300	74,749	133,059	1,362	3,553,580	3,910,050
Cost allocations	4,326,682	6,380,387	5,000,839	-	(15,707,908)	-
Total supporting services	4,621,282	6,529,885	5,266,958	1,362	192,879	16,612,366
Total expenses	70,010,014	98,294,513	75,385,124	1,428	6,664,375	250,355,454
Return of grant funds	-	56,863	-	-	-	56,863
Total expenses and losses	70,010,014	98,351,376	75,385,124	1,428	6,664,375	250,412,317
Increase (Decrease) in Net Assets without Donor Restrictions	(2,680,437)	882,497	1,120,932	(1,428)	(3,646,962)	(4,325,398)
NET ASSETS WITH DONOR RESTRICTIONS:						
Private grants and contributions	-	-	-	-	-	-
State revenue	16,785,832	29,430,292	20,323,351	-	-	66,539,475
Interfund transfers	(777,713)	(1,259,426)	(836,220)	-	2,873,359	-
Net assets released from restrictions	(13,578,330)	(25,408,508)	(15,968,133)	-	(2,867,008)	(57,821,979)
Increase (Decrease) in Net Assets with Donor Restrictions	2,429,789	2,762,358	3,518,998	-	6,351	8,717,496
INCREASE (DECREASE) IN NET ASSETS	(250,648)	3,644,855	4,639,930	(1,428)	(3,640,611)	4,392,098
NET ASSETS - Beginning of Year	26,028,700	36,624,647	41,237,029	1,362	(9,437,578)	94,454,160
NET ASSETS - End of Year	$ 25,778,052	$ 40,269,502	$ 45,876,959	$ (66)	$ (13,078,189)	$ 98,846,258

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES, BY REGION
YEAR ENDED JUNE 30, 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS:	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
SUPPORT, REVENUE AND GAINS:				
Private grants and contributions	$ -	$ 2,520,538	$ -	$ 2,901,141
Federal revenue	-	-	-	40,114,910
California state revenue:				
State aid portion of general purpose funding	-	-	-	91,103,459
All other state revenue	-	-	-	18,196,052
Local revenue:				
Cash in-lieu of property taxes	-	-	-	34,278,492
Interest income	68,534	-	-	136,401
All other local revenue	-	-	-	3,315,943
Other gains and (losses)	-	-	-	800,090
Other revenues	10,429,867	28,284	(10,429,867)	35,808
Subtotal	10,498,401	2,548,822	(10,429,867)	190,882,296
Net assets released from restrictions	-	1,815,059	-	59,637,038
Total support, revenue and gains	10,498,401	4,363,881	(10,429,867)	250,519,334
EXPENSES AND LOSSES:				
PROGRAM EXPENSES:				
Educational programs	9,569,450	371,962	(10,429,867)	233,254,633
SUPPORTING SERVICES:				
Site support	-	-	-	12,153,487
Development and expansion	-	-	-	548,829
Fundraising	-	2,842,575	-	2,842,575
Administration and general	-	326,596	-	4,236,646
Cost allocations	-	-	-	-
Total supporting services	-	3,169,171	-	19,781,537
Total expenses	9,569,450	3,541,133	(10,429,867)	253,036,170
Return of grant funds	-	-	-	56,863
Total expenses and losses	9,569,450	3,541,133	(10,429,867)	253,093,033
Increase (Decrease) in Net Assets without Donor Restrictions	928,951	822,748	-	(2,573,699)
NET ASSETS WITH DONOR RESTRICTIONS:				
Private grants and contributions	-	634,200	-	634,200
State revenue	-	-	-	66,539,475
Interfund transfers	-	-	-	-
Net assets released from restrictions	-	(1,815,059)	-	(59,637,038)
Increase (Decrease) in Net Assets with Donor Restrictions	-	(1,180,859)	-	7,536,637
INCREASE (DECREASE) IN NET ASSETS	928,951	(358,111)	-	4,962,938
NET ASSETS - Beginning of Year	11,333,148	3,641,498	(1,032,128)	108,396,678
NET ASSETS - End of Year	$ 12,262,099	$ 3,283,387	$ (1,032,128)	$ 113,359,616

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter Schools	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Aspire Richmond California College Prep Academy	Aspire Richmond Technology Academy	Aspire Golden State College Prep Academy	Aspire ERES Academy	Aspire College Academy
CURRENT ASSETS:										
Cash and cash equivalents	$ 1,160,386	$ 1,888,426	$ 553,236	$ (135,324)	$ 1,229,618	$ 446,406	$ 65,091	$ 2,727,884	$ 3,141,624	$ (30,546)
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts receivable	1,888,698	1,795,908	3,029,351	1,705,481	2,517,089	2,699,835	2,525,576	2,525,612	802,963	1,053,825
Contributions receivable	-	-	378,033	-	-	-	-	-	-	-
Prepaid expenses and deposits	24,787	11,339	67,523	17,046	11,635	8,641	11,619	8,259	715	16,285
Intercompany receivable	36,813	67,031	-	71,000	78,336	20,249	15,044	62,146	82,189	33,986
Total current assets	3,110,684	3,762,704	4,028,143	1,658,203	3,836,678	3,175,131	2,617,330	5,323,901	4,027,491	1,073,550
NON-CURRENT ASSETS:										
Restricted cash and cash equivalents	-	-	-	410,000	437,779	-	-	-	1,275,502	410,000
Investments	-	-	-	-	-	-	-	-	-	-
Deferred rent	-	83,983	-	-	-	-	-	122,680	-	-
Property and equipment, net	88,414	538,057	8,293,500	3,579	1,382,519	74,805	729,931	2,134,782	4,836	-
Right-of-use assets – operating leases	1,453,086	-	582,664	975,806	1,189	57,913	45,538	-	8,937	763,123
TOTAL ASSETS	$ 4,652,184	$ 4,384,744	$12,904,307	$ 3,047,588	$ 5,658,165	$ 3,307,849	$ 3,392,799	$ 7,581,363	$ 5,316,766	$ 2,246,673
CURRENT LIABILITIES:										
Accounts payable	$ 111,435	$ 193,175	$ 494,046	$ 40,205	$ 205,810	$ 115,991	$ 168,674	$ 203,249	$ 3,344	$ 93,026
Accrued expenses and other liabilities	381,336	274,164	413,979	191,320	263,148	678,639	451,380	293,036	193,179	114,987
Deferred revenue	202,629	219,542	216,150	248,822	139,410	106,543	172,018	345,646	-	197,217
Line of credit	-	-	-	-	-	-	-	-	-	-
Debt, current	-	-	-	-	-	50,000	50,000	-	-	-
Lease liabilities - operating leases, current	460,299	-	353,712	308,999	1,189	57,500	44,500	-	-	241,399
Intercompany payable	-	-	8,646,551	-	250,000	-	939,509	56,402	-	-
Total current liabilities	1,155,699	686,881	10,124,438	789,346	859,557	1,008,673	1,826,081	898,333	196,523	646,629
LONG-TERM LIABILITIES:										
Deferred rent	-	-	3,697	-	-	-	-	-	-	-
Debt, net	-	-	-	-	1,020,554	8	8	-	6,197,184	-
Lease liabilities - operating leases, net	1,050,852	-	221,781	703,834	1,189	-	-	-	5,054	550,694
Total liabilities	2,206,551	686,881	10,349,916	1,493,180	1,881,300	1,008,681	1,826,089	898,333	6,398,761	1,197,323
NET ASSETS:										
Without donor restrictions	1,882,966	3,284,810	1,822,191	766,421	2,514,881	1,813,994	982,994	6,236,325	(2,357,487)	276,027
With donor restrictions	562,667	413,053	732,200	787,987	1,261,984	485,174	583,716	446,705	1,275,492	773,323
Total net assets	2,445,633	3,697,863	2,554,391	1,554,408	3,776,865	2,299,168	1,566,710	6,683,030	(1,081,995)	1,049,350
TOTAL LIABILITIES AND NET ASSETS	$ 4,652,184	$ 4,384,744	$12,904,307	$ 3,047,588	$ 5,658,165	$ 3,307,849	$ 3,392,799	$ 7,581,363	$ 5,316,766	$ 2,246,673

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

	Bay Area Regional Office	Total Bay Area Region	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Prep Academy	Aspire Benjamin Holt Middle School	Aspire Capitol Heights Academy
CURRENT ASSETS:									
Cash and cash equivalents	$ 423,902	$11,470,703	$ 271,571	$ 477,934	$ 2,613,899	$ 1,351,332	$ 270,179	$ 2,931,470	$ 204,083
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	(609)	20,543,729	1,511,471	2,081,190	(418,390)	1,509,140	3,035,522	661,643	2,098,431
Contributions receivable	-	378,033	-	-	-	-	-	-	-
Prepaid expenses and deposits	819	178,668	38,554	9,390	22,880	9,762	9,400	8,156	12,401
Intercompany receivable	847,453	1,314,247	169	1,784	1,076	1,349	3,439	309,005	489
Total current assets	1,271,565	33,885,380	1,821,765	2,570,298	2,219,465	2,871,583	3,318,540	3,910,274	2,315,404
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	2,533,281	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	-	206,663	-	-	-	205,951	-	-	-
Property and equipment, net	-	13,250,423	861,163	201,063	233,591	492,049	1,859,156	106,455	9,520,215
Right-of-use assets – operating leases	-	3,888,256	2,626,067	-	1,084,465	19,743	17,061	(17,061)	-
TOTAL ASSETS	$ 1,271,565	$53,764,003	$ 5,308,995	$ 2,771,361	$ 3,537,521	$ 3,589,326	$ 5,194,757	$ 3,999,668	$11,835,619
CURRENT LIABILITIES:									
Accounts payable	$ (21,322)	$ 1,607,633	$ 72,350	$ (1,160)	$ 102,083	$ 173,147	$ 521,283	$ 78,744	$ 818,424
Accrued expenses and other liabilities	44,159	3,299,327	99,569	93,292	105,890	182,988	162,790	192,174	143,881
Deferred revenue	16,099	1,864,076	66,957	109,441	108,909	235,712	59,572	131,472	-
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	-	100,000	-	-	-	-	-	-	-
Lease liabilities - operating leases, current	-	1,467,598	145,700	-	273,629	19,645	-	-	-
Intercompany payable	-	9,892,462	-	4,310	-	-	779,213	-	11,655,879
Total current liabilities	38,936	18,231,096	384,576	205,883	590,511	611,492	1,522,858	402,390	12,618,184
LONG-TERM LIABILITIES:									
Deferred rent	-	3,697	-	53,331	-	-	436,244	144,186	859,030
Debt, net	-	7,217,754	-	-	-	-	-	-	-
Lease liabilities - operating leases, net	-	2,533,404	2,480,367	-	810,856	-	-	-	-
Total liabilities	38,936	27,985,951	2,864,943	259,214	1,401,367	611,492	1,959,102	546,576	13,477,214
NET ASSETS:									
Without donor restrictions	1,232,629	18,455,751	2,194,850	2,171,956	1,822,383	2,685,742	2,895,384	3,260,542	(2,149,440)
With donor restrictions	-	7,322,301	249,202	340,191	313,771	292,092	340,271	192,550	507,845
Total net assets	1,232,629	25,778,052	2,444,052	2,512,147	2,136,154	2,977,834	3,235,655	3,453,092	(1,641,595)
TOTAL LIABILITIES AND NET ASSETS	$ 1,271,565	$53,764,003	$ 5,308,995	$ 2,771,361	$ 3,537,521	$ 3,589,326	$ 5,194,757	$ 3,999,668	$11,835,619

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

	Aspire Rosa Parks Academy	Aspire Langston Hughes Academy	Aspire Port City Academy	Aspire Vanguard College Prep Academy	Aspire Alexander Twilight College Prep Academy	Aspire Alexander Twilight Secondary Academy	Aspire APEX Academy	Aspire Arts & Sciences Academy	Aspire Stockton Secondary Academy
CURRENT ASSETS:									
Cash and cash equivalents	$ 2,350,781	$ 2,274,223	$ 1,124,385	$ 26,139	$ 362,782	$ 319,083	$ 154,483	$ 163,507	$ 229,129
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	1,616,158	2,709,910	2,108,583	1,696,692	1,241,167	3,665,720	2,437,793	677,070	814,293
Contributions receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	8,801	11,375	34,901	8,666	15,926	7,956	7,120	2,871	8,979
Intercompany receivable	3,052	1,594,872	118,634	134,641	3,225	1,547	1,342	391,601	405,666
Total current assets	3,978,792	6,590,380	3,386,503	1,866,138	1,623,100	3,994,306	2,600,738	1,235,049	1,458,067
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	-	102,763	90,919	-	90,276	-	-	-	-
Property and equipment, net	7,719,487	456,459	211,032	3,278,556	426,765	1,759,942	120,782	8,506,287	8,009,764
Right-of-use assets – operating leases	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	$11,698,279	$ 7,149,602	$ 3,688,454	$ 5,144,694	$ 2,140,141	$ 5,754,248	$ 2,721,520	$ 9,741,336	$ 9,467,831
CURRENT LIABILITIES:									
Accounts payable	$ 147,077	$ 308,758	$ 139,793	$ 62,982	$ 168,226	$ 889,555	$ 110,569	$ 986,639	$ 3,120,507
Accrued expenses and other liabilities	114,423	169,629	168,464	163,278	186,062	202,875	97,134	32,982	38,997
Deferred revenue	132,965	247,936	105,740	39,610	11,912	47,460	86,209	10,103	606
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	167,191	-	-	-	-	-	-	-	-
Lease liabilities - operating leases, current	-	-	-	-	-	-	-	-	-
Intercompany payable	-	-	162,066	2,712,624	156,388	1,874,996	1,300,000	8,497,388	6,514,692
Total current liabilities	561,656	726,323	576,063	2,978,494	522,588	3,014,886	1,593,912	9,527,112	9,674,802
LONG-TERM LIABILITIES:									
Deferred rent	-	-	-	78,639	-	107,219	-	660,821	-
Debt, net	2,766,688	-	-	-	-	-	-	-	-
Lease liabilities - operating leases, net	-	-	-	-	-	-	-	-	-
Total liabilities	3,328,344	726,323	576,063	3,057,133	522,588	3,122,105	1,593,912	10,187,933	9,674,802
NET ASSETS:									
Without donor restrictions	7,678,603	5,806,213	2,776,031	1,678,235	1,021,977	2,277,685	754,472	(522,834)	(272,781)
With donor restrictions	691,332	617,066	336,360	409,326	595,576	354,458	373,136	76,237	65,810
Total net assets	8,369,935	6,423,279	3,112,391	2,087,561	1,617,553	2,632,143	1,127,608	(446,597)	(206,971)
TOTAL LIABILITIES AND NET ASSETS	$11,698,279	$ 7,149,602	$ 3,688,454	$ 5,144,694	$ 2,140,141	$ 5,754,248	$ 2,721,520	$ 9,741,336	$ 9,467,831

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

	Central Valley Regional Office	Total Central Valley Region	Aspire Antonio Maria Lugo Academy	Aspire Ollin University Preparatory Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy
CURRENT ASSETS:									
Cash and cash equivalents	$ 143,674	$15,268,654	$ 1,228,004	$ 1,961,042	$ 1,827,718	$ 852,292	$ 2,058,897	$ 1,141,376	$ 1,652,321
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	142,007	27,588,400	1,675,281	2,790,869	1,118,053	1,656,402	2,442,925	1,549,044	1,655,553
Contributions receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	122,026	339,164	9,395	8,371	69,247	21,860	15,160	20,787	8,270
Intercompany receivable	221,175	3,193,066	772,205	1,197,767	-	196,170	4,483	65,847	-
Total current assets	628,882	46,389,284	3,684,885	5,958,049	3,015,018	2,726,724	4,521,465	2,777,054	3,316,144
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	-	489,909	-	-	73,865	75,702	-	-	-
Property and equipment, net	20,472	43,783,238	13,339,676	14,543,829	391,186	259,271	277,464	92,827	97,910
Right-of-use assets – operating leases	-	3,730,275	-	427	3,218	3,219	1,200	-	-
TOTAL ASSETS	$ 649,354	$94,392,706	$17,024,561	$20,502,305	$ 3,483,287	$ 3,064,916	$ 4,800,129	$ 2,869,881	$ 3,414,054
CURRENT LIABILITIES:									
Accounts payable	$ 104,981	$ 7,803,958	$ 169,599	$ 153,938	$ 77,131	$ 29,450	$ 69,530	$ 51,215	$ 58,125
Accrued expenses and other liabilities	109,112	2,263,540	595,571	548,164	329,685	295,645	318,097	410,066	422,151
Deferred revenue	-	1,394,604	334,169	283,042	151,075	60,152	215,047	-	56,230
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	-	167,191	233,413	311,007	-	-	-	-	-
Lease liabilities - operating leases, current	-	438,974	-	-	-	-	4,483	-	-
Intercompany payable	-	33,657,556	514,813	1,381,135	-	-	-	94,948	81,361
Total current liabilities	214,093	45,725,823	1,847,565	2,677,286	557,891	385,247	607,157	556,229	617,867
LONG-TERM LIABILITIES:									
Deferred rent	-	2,339,470	-	-	-	-	169,019	-	-
Debt, net	-	2,766,688	6,594,348	6,832,723	-	-	-	-	-
Lease liabilities - operating leases, net	-	3,291,223	-	427	3,218	3,219	1,200	-	-
Total liabilities	214,093	54,123,204	8,441,913	9,510,436	561,109	388,466	777,376	556,229	617,867
NET ASSETS:									
Without donor restrictions	435,261	34,514,279	7,965,480	10,415,812	2,342,788	2,107,059	3,582,065	1,783,425	2,250,369
With donor restrictions	-	5,755,223	617,168	576,057	579,390	569,391	440,688	530,227	545,818
Total net assets	435,261	40,269,502	8,582,648	10,991,869	2,922,178	2,676,450	4,022,753	2,313,652	2,796,187
TOTAL LIABILITIES AND NET ASSETS	$ 649,354	$94,392,706	$17,024,561	$20,502,305	$ 3,483,287	$ 3,064,916	$ 4,800,129	$ 2,869,881	$ 3,414,054

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

	Aspire Tate Academy	Aspire Inskeep Academy	Aspire Slauson Academy	Aspire Centennial College Preparatory Academy	LA Regional Office	Total LA Region	National Office	Total Aspire Public Schools	Aspire Hanley Middle
CURRENT ASSETS:									
Cash and cash equivalents	$ 1,021,986	$ 1,378,170	$ 1,042,280	$ 2,878,647	$ 1,733,618	$18,776,351	$ 3,312,628	$ 48,828,336	$ -
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	1,473,410	1,221,551	1,751,404	1,901,718	(573)	19,235,637	(291,684)	67,076,082	-
Contributions receivable	-	-	-	-	-	-	108	378,141	-
Prepaid expenses and deposits	8,346	8,012	7,419	7,521	12,370	196,758	556,873	1,271,463	-
Intercompany receivable	35,906	-	-	-	1,003,959	3,276,337	12,385,592	20,169,242	-
Total current assets	2,539,648	2,607,733	2,801,103	4,787,886	2,749,374	41,485,083	15,963,517	137,723,264	-
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	2,533,281	-
Investments	-	-	-	-	-	-	50,980	50,980	-
Deferred rent	-	-	-	-	-	149,567	-	846,139	-
Property and equipment, net	69,360	49,453	76,281	296,651	1,840	29,495,748	276,136	86,805,545	-
Right-of-use assets – operating leases	-	3,083	3,083	8,956,777	542,208	9,513,215	189,535	17,321,281	-
TOTAL ASSETS	$ 2,609,008	$ 2,660,269	$ 2,880,467	$14,041,314	$ 3,293,422	$80,643,613	$16,480,168	$245,280,490	$ -
CURRENT LIABILITIES:									
Accounts payable	$ 112,381	$ 103,251	$ 63,271	$ 100,098	$ 13,315	$ 1,001,304	$ 2,006,550	$ 12,419,445	$ -
Accrued expenses and other liabilities	465,205	488,642	391,076	696,383	76,126	5,036,811	3,310,063	13,909,741	-
Deferred revenue	72,389	194,749	198,123	263,854	-	1,828,830	-	5,087,510	-
Line of credit	-	-	-	-	-	-	10,000,000	10,000,000	-
Debt, current	-	-	-	-	-	544,420	-	811,611	-
Lease liabilities - operating leases, current	-	-	-	430,942	111,355	546,780	190,659	2,644,011	-
Intercompany payable	77,217	65,272	63,819	-	-	2,278,565	14,051,085	59,879,668	-
Total current liabilities	727,192	851,914	716,289	1,491,277	200,796	11,236,710	29,558,357	104,751,986	-
LONG-TERM LIABILITIES:									
Deferred rent	-	-	-	-	-	169,019	-	2,512,186	-
Debt, net	-	-	-	-	-	13,427,071	-	23,411,513	-
Lease liabilities - operating leases, net	-	3,083	3,083	9,476,262	443,362	9,933,854	-	15,758,481	-
Total liabilities	727,192	854,997	719,372	10,967,539	644,158	34,766,654	29,558,357	146,434,166	-
NET ASSETS:									
Without donor restrictions	1,319,529	1,240,145	1,656,113	2,718,222	2,649,264	40,030,271	(13,090,152)	79,910,149	-
With donor restrictions	562,287	565,127	504,982	355,553	-	5,846,688	11,963	18,936,175	-
Total net assets	1,881,816	1,805,272	2,161,095	3,073,775	2,649,264	45,876,959	(13,078,189)	98,846,324	-
TOTAL LIABILITIES AND NET ASSETS	$ 2,609,008	$ 2,660,269	$ 2,880,467	$14,041,314	$ 3,293,422	$80,643,613	$16,480,168	$245,280,490	$ -

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

	Aspire Hanley Elementary	Aspire Coleman Elementary	Aspire East Academy	Tennessee Regional Office	Total Aspire TN, LLC	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
CURRENT ASSETS:									
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,466,419	$ -	$ 54,294,755
Restricted cash and cash equivalents	-	-	-	-	-	11,758,404	-	-	11,758,404
Accounts receivable	-	-	-	-	-	213,726	-	-	67,289,808
Contributions receivable	-	-	-	-	-	-	287,138	-	665,279
Prepaid expenses and deposits	-	-	-	-	-	-	-	-	1,271,463
Intercompany receivable	-	-	-	-	-	48,036,768	472,168	(68,678,178)	-
Total current assets	-	-	-	-	-	60,008,898	6,225,725	(68,678,178)	135,279,709
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	-	-	68,179,214	-	-	70,712,495
Investments	-	-	-	-	-	-	-	-	50,980
Deferred rent	-	-	-	-	-	1,666,047	-	(2,512,186)	-
Property and equipment, net	-	-	-	-	-	114,482,328	39,470	(1,032,128)	200,295,215
Right-of-use assets – operating leases	-	-	-	-	-	-	-	-	17,321,281
TOTAL ASSETS	$ -	$ -	$ -	$ -	$ -	$244,336,487	$ 6,265,195	$(72,222,492)	$423,659,680
CURRENT LIABILITIES:									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ 234,552	$ 18,359	$ -	$ 12,672,356
Accrued expenses and other liabilities	-	66	-	-	66	2,754,256	5,835	-	16,669,898
Deferred revenue	-	-	-	-	-	-	-	-	5,087,510
Line of credit	-	-	-	-	-	-	-	-	10,000,000
Debt, current	-	-	-	-	-	2,235,000	-	-	3,046,611
Lease liabilities - operating leases, current	-	-	-	-	-	-	-	-	2,644,011
Intercompany payable	-	-	-	-	-	5,840,896	2,957,614	(68,678,178)	-
Total current liabilities	-	66	-	-	66	11,064,704	2,981,808	(68,678,178)	50,120,386
LONG-TERM LIABILITIES:									
Deferred rent	-	-	-	-	-	-	-	(2,512,186)	-
Debt, net	-	-	-	-	-	221,009,684	-	-	244,421,197
Lease liabilities - operating leases, net	-	-	-	-	-	-	-	-	15,758,481
Total liabilities	-	66	-	-	66	232,074,388	2,981,808	(71,190,364)	310,300,064
NET ASSETS:									
Without donor restrictions	-	(66)	-	-	(66)	12,262,099	2,983,033	(1,032,128)	94,123,087
With donor restrictions	-	-	-	-	-	-	300,354	-	19,236,529
Total net assets	-	(66)	-	-	(66)	12,262,099	3,283,387	(1,032,128)	113,359,616
TOTAL LIABILITIES AND NET ASSETS	$ -	$ -	$ -	$ -	$ -	$244,336,487	$ 6,265,195	$(72,222,492)	$423,659,680

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS:	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter School	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Aspire Richmond California College Prep Academy	Aspire Richmond Technology Academy	Aspire Golden State College Prep Academy	Aspire ERES Academy	Aspire College Academy
SUPPORT, REVENUE AND GAINS:										
Private grants and contributions	$ -	$ -	$ 378,033	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal revenue	1,080,813	1,090,900	1,569,226	698,209	1,429,259	923,484	947,187	1,336,198	1,024	750,417
California state revenue:										
State aid portion of general purpose funding	2,310,100	2,703,600	4,108,486	1,992,412	2,616,974	4,679,902	3,728,932	2,978,219	-	1,809,419
All other state revenue	548,776	714,743	587,530	405,695	327,858	679,424	711,696	769,462	-	360,912
Local revenue:										
Cash in-lieu of property taxes	1,091,083	1,377,665	-	666,312	1,526,997	1,693,522	1,346,567	1,468,497	-	617,140
Interest income	-	-	45,799	-	-	-	-	-	-	-
All other local revenue	113,222	248,928	106,556	67,869	239,705	188,871	221,711	434,400	(81)	57,776
Other gains and (losses)	-	-	-	-	-	-	-	(84)	-	(480)
Other revenues	65	-	109	-	185	-	(4,650)	75	-	20
Subtotal	5,144,059	6,135,836	6,795,739	3,830,497	6,140,978	8,165,203	6,951,443	6,986,767	943	3,595,204
Net assets released from restrictions	1,468,258	2,198,448	3,063,512	401,347	2,274,232	867,034	629,762	2,296,442	3,744	375,551
Total support, revenue and gains	6,612,317	8,334,284	9,859,251	4,231,844	8,415,210	9,032,237	7,581,205	9,283,209	4,687	3,970,755
EXPENSES AND LOSSES:										
PROGRAM EXPENSES:										
Educational programs	5,918,427	7,551,111	9,675,278	4,345,313	7,784,823	8,137,001	7,062,137	8,611,667	305,674	4,236,562
SUPPORTING SERVICES:										
Site support	-	-	-	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	-	-	-	-	-	-
Cost allocations	664,486	791,647	946,896	423,639	793,974	870,452	761,243	855,125	-	392,962
Total supporting services	664,486	791,647	946,896	423,639	793,974	870,452	761,243	855,125	-	392,962
Total expenses	6,582,913	8,342,758	10,622,174	4,768,952	8,578,797	9,007,453	7,823,380	9,466,792	305,674	4,629,524
Return of grant funds	-	-	-	-	-	-	-	-	-	-
Total expenses and losses	6,582,913	8,342,758	10,622,174	4,768,952	8,578,797	9,007,453	7,823,380	9,466,792	305,674	4,629,524
Increase (Decrease) in Net Assets without Donor Restrictions	29,404	(8,474)	(762,923)	(537,108)	(163,587)	24,784	(242,175)	(183,583)	(300,987)	(658,769)
NET ASSETS WITH DONOR RESTRICTIONS:										
Private grants and contributions										-
Federal										
State	1,932,002	2,466,432	3,614,394	736,567	2,400,961	1,223,685	1,131,446	2,583,589	-	696,756
Federal and state revenue	1,932,002	2,466,432	3,614,394	736,567	2,400,961	1,223,685	1,131,446	2,583,589	-	696,756
Interfund transfers	(75,771)	(91,079)	(110,302)	(47,406)	(103,023)	(110,676)	(92,199)	(102,837)	-	(44,420)
Net assets released from restrictions	(1,468,258)	(2,198,448)	(3,063,512)	(401,347)	(2,274,232)	(867,034)	(629,762)	(2,296,442)	(3,744)	(375,551)
Increase (Decrease) in Net Assets with Donor Restrictions	387,973	176,905	440,580	287,814	23,706	245,975	409,485	184,310	(3,744)	276,785
INCREASE (DECREASE) IN NET ASSETS	417,377	168,431	(322,343)	(249,294)	(139,881)	270,759	167,310	727	(304,731)	(381,984)
NET ASSETS - Beginning of Year	2,028,256	3,529,432	2,876,734	1,803,702	3,916,746	2,028,409	1,399,400	6,682,303	(777,264)	1,431,334
NET ASSETS - End of Year	$ 2,445,633	$ 3,697,863	$ 2,554,391	$ 1,554,408	$ 3,776,865	$ 2,299,168	$ 1,566,710	$ 6,683,030	$(1,081,995)	$ 1,049,350

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS:	Bay Area Regional Office	Total Bay Area Region	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Prep Academy	Aspire Benjamin Holt Middle School	Aspire Capitol Heights Academy
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	$ -	$ 378,033	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal revenue	-	9,826,717	574,452	1,042,479	730,130	904,383	650,582	771,802	1,396,547
California state revenue:									
State aid portion of general purpose funding	-	26,928,044	1,652,737	3,857,150	2,129,322	2,289,409	2,769,196	3,865,919	1,005,919
All other state revenue	-	5,106,096	331,046	646,307	580,087	643,888	681,310	659,680	367,511
Local revenue:									
Cash in-lieu of property taxes	-	9,787,783	867,928	481,786	378,630	871,900	1,245,216	1,110,177	434,694
Interest income	-	45,799	992	1,333	773	1,134	489	2,210	-
All other local revenue	4,578	1,683,535	150,212	38,147	35,275	61,551	104,553	63,891	31,967
Other gains and (losses)	-	(564)	-	320,261	-	-	-	-	-
Other revenues	-	(4,196)	-	25	652	708	380	225	-
Subtotal	4,578	53,751,247	3,577,367	6,387,488	3,854,869	4,772,973	5,451,726	6,473,904	3,236,638
Net assets released from restrictions	-	13,578,330	1,794,410	510,117	1,926,001	1,708,598	2,824,393	313,021	862,360
Total support, revenue and gains	4,578	67,329,577	5,371,777	6,897,605	5,780,870	6,481,571	8,276,119	6,786,925	4,098,998
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	1,760,739	65,388,732	4,427,093	5,411,368	4,802,366	5,075,107	7,405,217	5,465,323	5,433,746
SUPPORTING SERVICES:									
Site support	147,300	147,300	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	147,300	147,300	-	-	-	-	-	-	-
Cost allocations	(2,173,742)	4,326,682	550,463	618,236	573,478	682,738	863,352	680,062	322,316
Total supporting services	(1,879,142)	4,621,282	550,463	618,236	573,478	682,738	863,352	680,062	322,316
Total expenses	(118,403)	70,010,014	4,977,556	6,029,604	5,375,844	5,757,845	8,268,569	6,145,385	5,756,062
Return of grant funds	-	-	-	-	-	56,863	-	-	-
Total expenses and losses	(118,403)	70,010,014	4,977,556	6,029,604	5,375,844	5,814,708	8,268,569	6,145,385	5,756,062
Increase (Decrease) in Net Assets without Donor Restrictions	122,981	(2,680,437)	394,221	868,001	405,026	666,863	7,550	641,540	(1,657,064)
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-	-	-	-	-	-	-
Federal									
State		16,785,832	1,969,485	754,805	2,162,719	1,954,956	3,062,435	410,264	1,095,641
Federal and state revenue	-	16,785,832	1,969,485	754,805	2,162,719	1,954,956	3,062,435	410,264	1,095,641
Interfund transfers	-	(777,713)	(82,493)	(76,894)	(69,989)	(83,800)	(116,275)	(104,517)	(38,261)
Net assets released from restrictions	-	(13,578,330)	(1,794,410)	(510,117)	(1,926,001)	(1,708,598)	(2,824,393)	(313,021)	(862,360)
Increase (Decrease) in Net Assets with Donor Restrictions	-	2,429,789	92,582	167,794	166,729	162,558	121,767	(7,274)	195,020
INCREASE (DECREASE) IN NET ASSETS	122,981	(250,648)	486,803	1,035,795	571,755	829,421	129,317	634,266	(1,462,044)
NET ASSETS - Beginning of Year	1,109,648	26,028,700	1,957,249	1,476,352	1,564,399	2,148,413	3,106,338	2,818,826	(179,551)
NET ASSETS - End of Year	$ 1,232,629	$ 25,778,052	$ 2,444,052	$ 2,512,147	$ 2,136,154	$ 2,977,834	$ 3,235,655	$ 3,453,092	$ (1,641,595)

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS:	Aspire Rosa Parks Academy	Aspire Langston Hughes Academy	Aspire Port City Academy	Aspire Vanguard College Prep Academy	Aspire Alexander Twilight College Prep Academy	Aspire Alexander Twilight Secondary Academy	Aspire APEX Academy	Aspire Arts & Sciences Academy	Aspire Stockton Secondary Academy
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	$ -	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ -	$ -
Federal revenue	1,173,439	1,341,851	832,936	1,155,904	1,377,290	1,304,139	699,833	400,796	335,034
California state revenue:									
State aid portion of general purpose funding	2,034,101	3,964,949	2,213,312	2,868,527	1,854,319	2,394,435	1,692,683	761,229	662,460
All other state revenue	403,449	1,228,583	746,703	937,392	602,730	553,858	444,859	167,684	119,193
Local revenue:									
Cash in-lieu of property taxes	517,400	1,043,541	576,339	1,629,408	969,461	1,211,995	394,924	123,493	109,532
Interest income	1,414	2,221	1,162	775	214	-	847	390	-
All other local revenue	63,677	100,522	86,849	74,892	81,149	100,832	52,428	16,858	9,058
Other gains and (losses)	-	-	-	480,393	-	-	-	-	-
Other revenues	160	119	1,590	120	210	75	-	25	-
Subtotal	4,193,640	7,681,786	4,460,891	7,147,411	4,885,373	5,565,334	3,285,574	1,470,475	1,235,277
Net assets released from restrictions	1,728,370	3,784,810	1,944,754	2,448,108	1,475,137	2,510,288	1,370,957	114,714	92,470
Total support, revenue and gains	5,922,010	11,466,596	6,405,645	9,595,519	6,360,510	8,075,622	4,656,531	1,585,189	1,327,747
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	5,339,623	10,524,345	5,568,965	7,815,539	6,052,156	7,103,810	4,298,902	2,163,207	1,480,479
SUPPORTING SERVICES:									
Site support	-	-	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	-	-	-	-	-
Cost allocations	613,081	1,133,361	634,450	831,573	619,929	739,079	484,934	127,900	110,968
Total supporting services	613,081	1,133,361	634,450	831,573	619,929	739,079	484,934	127,900	110,968
Total expenses	5,952,704	11,657,706	6,203,415	8,647,112	6,672,085	7,842,889	4,783,836	2,291,107	1,591,447
Return of grant funds	-	-	-	-	-	-	-	-	-
Total expenses and losses	5,952,704	11,657,706	6,203,415	8,647,112	6,672,085	7,842,889	4,783,836	2,291,107	1,591,447
Increase (Decrease) in Net Assets without Donor Restrictions	(30,694)	(191,110)	202,230	948,407	(311,575)	232,733	(127,305)	(705,918)	(263,700)
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-	-	-	-	-	-	-
Federal									
State	2,164,305	4,181,175	2,188,075	2,720,474	1,980,976	2,745,826	1,697,677	182,342	159,137
Federal and state revenue	2,164,305	4,181,175	2,188,075	2,720,474	1,980,976	2,745,826	1,697,677	182,342	159,137
Interfund transfers	(73,908)	(150,243)	(80,254)	(111,982)	(81,000)	(99,851)	(58,231)	(16,797)	(14,931)
Net assets released from restrictions	(1,728,370)	(3,784,810)	(1,944,754)	(2,448,108)	(1,475,137)	(2,510,288)	(1,370,957)	(114,714)	(92,470)
Increase (Decrease) in Net Assets with Donor Restrictions	362,027	246,122	163,067	160,384	424,839	135,687	268,489	50,831	51,736
INCREASE (DECREASE) IN NET ASSETS	331,333	55,012	365,297	1,108,791	113,264	368,420	141,184	(655,087)	(211,964)
NET ASSETS - Beginning of Year	8,038,602	6,368,267	2,747,094	978,770	1,504,289	2,263,723	986,424	208,490	4,993
NET ASSETS - End of Year	$ 8,369,935	$ 6,423,279	$ 3,112,391	$ 2,087,561	$ 1,617,553	$ 2,632,143	$ 1,127,608	$ (446,597)	$ (206,971)

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

	Central Valley Regional Office	Total Central Valley Region	Aspire Antonio Maria Lugo Academy	Aspire Ollin College Prep Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy
NET ASSETS WITHOUT DONOR RESTRICTIONS:									
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	$ 1	$ 2,001	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal revenue	136,017	14,827,614	1,342,561	1,921,009	1,017,235	1,110,548	1,433,917	1,642,441	1,602,764
California state revenue:									
State aid portion of general purpose funding	-	36,015,667	2,503,392	3,838,676	2,027,033	2,030,735	3,210,937	2,087,143	2,043,832
All other state revenue	-	9,114,280	260,221	380,434	450,379	432,980	680,589	251,254	196,430
Local revenue:									
Cash in-lieu of property taxes	-	11,966,424	1,163,773	1,615,540	921,211	915,509	1,594,981	969,742	975,444
Interest income	-	13,954	-	-	-	-	-	-	-
All other local revenue	8,621	1,080,482	50,344	71,001	40,340	38,248	35,287	39,226	39,968
Other gains and (losses)	-	800,654	-	-	-	-	-	-	-
Other revenues	-	4,289	-	-	-	-	-	-	-
Subtotal	144,639	73,825,365	5,320,291	7,826,660	4,456,198	4,528,020	6,955,711	4,989,806	4,858,438
Net assets released from restrictions	-	25,408,508	1,597,957	2,372,150	985,153	1,440,949	2,868,192	1,168,989	1,309,004
Total support, revenue and gains	144,639	99,233,873	6,918,248	10,198,810	5,441,351	5,968,969	9,823,903	6,158,795	6,167,442
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	3,397,382	91,764,628	6,622,835	9,322,984	4,765,146	5,156,328	8,258,780	5,657,178	5,702,595
SUPPORTING SERVICES:									
Site support	74,749	74,749	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	74,749	74,749	-	-	-	-	-	-	-
Cost allocations	(3,205,533)	6,380,387	708,503	967,556	562,998	557,770	933,403	596,162	585,281
Total supporting services	(3,056,035)	6,529,885	708,503	967,556	562,998	557,770	933,403	596,162	585,281
Total expenses	341,347	98,294,513	7,331,338	10,290,540	5,328,144	5,714,098	9,192,183	6,253,340	6,287,876
Return of grant funds	-	56,863	-	-	-	-	-	-	-
Total expenses and losses	341,347	98,351,376	7,331,338	10,290,540	5,328,144	5,714,098	9,192,183	6,253,340	6,287,876
Increase (Decrease) in Net Assets without Donor Restrictions	(196,708)	882,497	(413,090)	(91,730)	113,207	254,871	631,720	(94,545)	(120,434)
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-	-	-	-	-	-	-
Federal									
State		29,430,292	2,081,898	2,818,703	1,378,316	1,827,554	3,143,225	1,590,976	1,735,382
Federal and state revenue	-	29,430,292	2,081,898	2,818,703	1,378,316	1,827,554	3,143,225	1,590,976	1,735,382
Interfund transfers	-	(1,259,426)	(82,916)	(114,445)	(60,844)	(59,910)	(105,636)	(64,950)	(63,457)
Net assets released from restrictions	-	(25,408,508)	(1,597,957)	(2,372,150)	(985,153)	(1,440,949)	(2,868,192)	(1,168,989)	(1,309,004)
Increase (Decrease) in Net Assets with Donor Restrictions	-	2,762,358	401,025	332,108	332,319	326,695	169,397	357,037	362,921
INCREASE (DECREASE) IN NET ASSETS	(196,708)	3,644,855	(12,065)	240,378	445,526	581,566	801,117	262,492	242,487
NET ASSETS - Beginning of Year	631,969	36,624,647	8,594,713	10,751,491	2,476,652	2,094,884	3,221,636	2,051,160	2,553,700
NET ASSETS - End of Year	$ 435,261	$ 40,269,502	$ 8,582,648	$ 10,991,869	$ 2,922,178	$ 2,676,450	$ 4,022,753	$ 2,313,652	$ 2,796,187

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS:	Aspire Tate Academy	Aspire Inskeep Academy	Aspire Slauson Academy	Aspire Centennial College Prep Academy	LA Regional Office	Total LA Region	National Office	Total Aspire Public Schools	Aspire Hanley Middle
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ 569	$ 380,603	$ -
Federal revenue	1,380,305	1,244,815	1,258,470	1,428,506	-	15,382,571	78,008	40,114,910	-
California state revenue:									
State aid portion of general purpose funding	2,180,560	2,180,696	2,026,685	4,030,059	-	28,159,748	-	91,103,459	-
All other state revenue	260,583	211,140	211,385	639,446	-	3,974,841	835	18,196,052	-
Local revenue:									
Cash in-lieu of property taxes	1,026,985	992,931	914,780	1,433,389	-	12,524,285	-	34,278,492	-
Interest income	-	-	-	-	-	-	8,114	67,867	-
All other local revenue	48,933	44,380	45,035	39,076	4,640	496,478	55,448	3,315,943	-
Other gains and (losses)	-	-	-	-	-	-	-	800,090	-
Other revenues	-	-	-	-	-	-	7,431	7,524	-
Subtotal	4,897,366	4,673,962	4,456,355	7,570,476	4,640	60,537,923	150,405	188,264,940	-
Net assets released from restrictions	1,308,490	1,145,059	1,107,175	665,015	-	15,968,133	2,867,008	57,821,979	-
Total support, revenue and gains	6,205,856	5,819,021	5,563,530	8,235,491	4,640	76,506,056	3,017,413	246,086,919	-
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	5,719,910	5,138,436	5,048,913	6,887,468	1,837,593	70,118,166	6,471,496	233,743,022	-
SUPPORTING SERVICES:									
Site support	-	-	-	-	133,060	133,060	11,798,378	12,153,487	-
Development and expansion	-	-	-	-	-	-	548,829	548,829	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	133,059	133,059	3,553,580	3,908,688	-
Cost allocations	628,809	615,284	568,157	789,359	(2,512,443)	5,000,839	(15,707,908)	-	-
Total supporting services	628,809	615,284	568,157	789,359	(2,246,324)	5,266,958	192,879	16,611,004	-
Total expenses	6,348,719	5,753,720	5,617,070	7,676,827	(408,731)	75,385,124	6,664,375	250,354,026	-
Return of grant funds	-	-	-	-	-	-	-	56,863	-
Total expenses and losses	6,348,719	5,753,720	5,617,070	7,676,827	(408,731)	75,385,124	6,664,375	250,410,889	-
Increase (Decrease) in Net Assets without Donor Restrictions	(142,863)	65,301	(53,540)	558,664	413,371	1,120,932	(3,646,962)	(4,323,970)	-
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-	-	-	-	-	-	-
Federal									
State	1,758,684	1,595,624	1,507,816	885,173		20,323,351	-	66,539,475	
Federal and state revenue	1,758,684	1,595,624	1,507,816	885,173	-	20,323,351	-	66,539,475	-
Interfund transfers	(64,390)	(66,069)	(61,404)	(92,199)	-	(836,220)	2,873,359	-	-
Net assets released from restrictions	(1,308,490)	(1,145,059)	(1,107,175)	(665,015)	-	(15,968,133)	(2,867,008)	(57,821,979)	-
Increase (Decrease) in Net Assets with Donor Restrictions	385,804	384,496	339,237	127,959	-	3,518,998	6,351	8,717,496	-
INCREASE (DECREASE) IN NET ASSETS	242,941	449,797	285,697	686,623	413,371	4,639,930	(3,640,611)	4,393,526	-
NET ASSETS - Beginning of Year	1,638,875	1,355,475	1,875,398	2,387,152	2,235,893	41,237,029	(9,437,578)	94,452,798	-
NET ASSETS - End of Year	$ 1,881,816	$ 1,805,272	$ 2,161,095	$ 3,073,775	$ 2,649,264	$45,876,959	$ (13,078,189)	$ 98,846,324	$ -

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS:	Aspire Hanley Elementary	Aspire Coleman Elementary	Aspire East Academy	Tennessee Regional Office	Total Aspire TN, LLC	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,520,538	$ -	$ 2,901,141
Federal revenue	-	-	-	-	-	-	-	-	40,114,910
California state revenue:									
State aid portion of general purpose funding	-	-	-	-	-	-	-	-	91,103,459
All other state revenue	-	-	-	-	-	-	-	-	18,196,052
Local revenue:									
Cash in-lieu of property taxes	-	-	-	-	-	-	-	-	34,278,492
Interest income	-	-	-	-	-	68,534	-	-	136,401
All other local revenue	-	-	-	-	-	-	-	-	3,315,943
Other gains and (losses)	-	-	-	-	-	-	-	-	800,090
Other revenues	-	-	-	-	-	10,429,867	28,284	(10,429,867)	35,808
Subtotal	-	-	-	-	-	10,498,401	2,548,822	(10,429,867)	190,882,296
Net assets released from restrictions	-	-	-	-	-	-	1,815,059	-	59,637,038
Total support, revenue and gains	-	-	-	-	-	10,498,401	4,363,881	(10,429,867)	250,519,334
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	-	66	-	-	66	9,569,450	371,962	(10,429,867)	233,254,633
SUPPORTING SERVICES:									
Site support	-	-	-	-	-	-	-	-	12,153,487
Development and expansion	-	-	-	-	-	-	-	-	548,829
Fundraising	-	-	-	-	-	-	2,842,575	-	2,842,575
Administration and general	-	-	-	1,362	1,362	-	326,596	-	4,236,646
Cost allocations	-	-	-	-	-	-	-	-	-
Total supporting services	-	-	-	1,362	1,362	-	3,169,171	-	19,781,537
Total expenses	-	66	-	1,362	1,428	9,569,450	3,541,133	(10,429,867)	253,036,170
Return of grant funds	-	-	-	-	-	-	-	-	56,863
Total expenses and losses	-	66	-	1,362	1,428	9,569,450	3,541,133	(10,429,867)	253,093,033
Increase (Decrease) in Net Assets without Donor Restrictions	-	(66)	-	(1,362)	(1,428)	928,951	822,748	-	(2,573,699)
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-		-	-	634,200	-	634,200
Federal					-				-
State		-			-				66,539,475
Federal and state revenue	-	-	-	-	-	-	-	-	66,539,475
Interfund transfers	-	-	-	-	-	-	-	-	-
Net assets released from restrictions	-	-	-	-	-	-	(1,815,059)	-	(59,637,038)
Increase (Decrease) in Net Assets with Donor Restrictions	-	-	-	-	-	-	(1,180,859)	-	7,536,637
INCREASE (DECREASE) IN NET ASSETS	-	(66)	-	(1,362)	(1,428)	928,951	(358,111)	-	4,962,938
NET ASSETS - Beginning of Year	-	-	-	1,362	1,362	11,333,148	3,641,498	(1,032,128)	108,396,678
NET ASSETS - End of Year	$ -	$ (66)	$ -	$ -	$ (66)	$ 12,262,099	$ 3,283,387	$ (1,032,128)	$113,359,616

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Expenses										
	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter School	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Richmond California College Prep Academy	Aspire Richmond Technology Academy	Aspire Golden State College Prep Academy	Aspire ERES Academy	Aspire College Academy	Bay Area Regional Office
Salaries and wages	$ 3,328,204	$ 3,963,967	$ 4,743,139	$ 2,259,774	$ 4,441,482	$ 4,495,309	$ 3,754,990	$ 4,375,694	$ 91,017	$ 2,202,774	$ 687,244
Employee benefits	1,122,972	1,222,006	1,437,824	789,192	1,455,192	1,293,434	1,077,252	1,360,064	9,124	693,019	234,273
Books and supplies	271,924	660,717	548,079	149,784	493,071	530,544	437,174	563,385	3,576	199,075	(15,857)
Rents and occupancy	798,486	937,708	1,347,947	549,300	510,311	1,099,272	867,136	1,147,922	142,457	641,770	66,157
Professional services	353,511	667,164	1,419,514	581,887	569,781	624,810	702,208	947,561	55,632	471,220	762,081
Bonds and loan interest	-	-	-	-	-	953	953	-	-	-	-
Depreciation and amortization	30,601	79,445	170,536	4,891	301,173	70,937	218,457	206,163	3,868	24,556	-
Travel and meetings	12,726	19,092	8,234	10,485	13,804	20,502	3,727	9,790	-	3,667	18,703
Other expenses	3	1,012	5	-	9	1,240	240	1,088	-	481	8,138
Total	$ 5,918,427	$ 7,551,111	$ 9,675,278	$ 4,345,313	$ 7,784,823	$ 8,137,001	$ 7,062,137	$ 8,611,667	$ 305,674	$ 4,236,562	$ 1,760,739

	Program Expenses										
	Total Bay Area Region	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Prep Academy	Aspire Benjamin Holt Middle School	Aspire Capitol Heights Academy	Aspire Rosa Parks Academy	Aspire Langston Hughes Academy	Aspire Port City Academy
Salaries and wages	$ 34,343,594	$ 2,383,662	$ 2,825,350	$ 2,532,570	$ 2,563,149	$ 3,722,408	$ 2,767,248	$ 1,801,127	$ 2,820,975	$ 5,050,236	$ 3,043,708
Employee benefits	10,694,352	864,293	959,768	787,591	883,417	1,223,486	991,414	587,766	917,677	1,821,611	1,023,644
Books and supplies	3,841,472	318,455	390,896	238,309	288,917	634,311	574,606	592,008	404,843	1,184,196	389,327
Rents and occupancy	8,108,466	424,238	796,005	551,452	720,953	1,273,125	726,390	2,005,327	303,664	1,644,741	778,372
Professional services	7,155,369	343,694	395,568	633,559	442,638	457,068	295,231	385,362	402,850	721,701	307,128
Bonds and loan interest	1,906	-	-	-	-	-	-	-	98,708	-	-
Depreciation and amortization	1,110,627	85,569	36,119	57,697	68,959	81,945	103,444	56,747	380,538	67,379	22,330
Travel and meetings	120,730	7,182	7,061	982	107,039	9,855	6,979	5,409	10,360	33,475	4,378
Other expenses	12,216	-	601	206	35	3,019	11	-	8	1,006	78
Total	$ 65,388,732	$ 4,427,093	$ 5,411,368	$ 4,802,366	$ 5,075,107	$ 7,405,217	$ 5,465,323	$ 5,433,746	$ 5,339,623	$ 10,524,345	$ 5,568,965

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Expenses										
	Aspire Vanguard College Prep Academy	Aspire Alexander Twilight College Prep	Alexander Twilight Secondary Academy	Aspire APEX Academy	Aspire Arts & Sciences Academy	Aspire Stockton Secondary Academy	Central Valley Regional Office	Total Central Valley Region	Aspire Antonio Maria Lugo Academy	Aspire Ollin College Prep Academy	Aspire Junior Collegiate Academy
Salaries and wages	$ 4,117,016	$ 3,044,411	$ 3,485,379	$ 2,349,819	$ 748,238	$ 914,246	$ 1,796,133	$ 45,965,675	$ 3,258,556	$ 4,740,320	$ 2,578,499
Employee benefits	1,407,425	1,026,755	1,162,636	792,626	209,684	230,089	619,136	15,509,018	1,201,271	1,738,350	672,688
Books and supplies	612,244	463,473	654,273	350,343	79,309	99,219	334,126	7,608,855	505,732	848,121	373,259
Rents and occupancy	1,122,752	835,190	1,055,093	337,213	975,747	151,294	-	13,701,556	200,899	341,511	618,333
Professional services	493,822	552,420	637,274	388,472	134,098	69,366	546,676	7,206,927	821,995	801,629	464,620
Bonds and loan interest	-	-	-	-	-	-	-	98,708	111,255	217,195	-
Depreciation and amortization	55,833	93,383	66,272	67,974	12,880	13,186	-	1,270,255	513,791	608,897	50,386
Travel and meetings	5,441	36,514	41,877	12,455	3,170	3,079	90,986	386,242	2,975	19,101	7,361
Other expenses	1,006	10	1,006	-	81	-	10,325	17,392	6,361	7,860	-
Total	$ 7,815,539	$ 6,052,156	$ 7,103,810	$ 4,298,902	$ 2,163,207	$ 1,480,479	$ 3,397,382	$ 91,764,628	$ 6,622,835	$ 9,322,984	$ 4,765,146

	Program Expenses										
	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy	Aspire Tate Academy	Aspire Inskeep Academy	Aspire Slauson Academy	Aspire Centennial College Prep Academy	LA Regional Office	Total LA Region	National Office	Aspire Public Schools Program Expenses
Salaries and wages	$ 2,903,139	$ 4,487,733	$ 3,181,354	$ 3,221,736	$ 3,165,757	$ 2,826,386	$ 2,791,884	$ 3,953,102	$ 1,140,509	$ 38,248,975	$ 4,124,082	$ 122,682,326
Employee benefits	821,230	1,439,545	1,152,171	1,175,598	1,141,534	1,015,165	1,004,549	939,622	289,876	12,591,599	1,438,616	40,233,585
Books and supplies	347,887	633,651	456,232	442,078	552,337	504,213	511,057	551,903	83,234	5,809,704	274,527	17,534,558
Rents and occupancy	602,524	968,367	361,088	295,703	167,190	171,983	176,694	710,272	-	4,614,564	-	26,424,586
Professional services	418,810	671,915	497,551	551,306	632,198	565,500	513,668	668,764	289,358	6,897,314	554,004	21,813,614
Bonds and loan interest	-	-	-	-	-	-	-	-	-	328,450	6,130	435,194
Depreciation and amortization	54,687	49,830	6,909	8,032	13,128	9,384	8,046	47,468	-	1,370,558	-	3,751,440
Travel and meetings	8,051	6,739	1,873	8,142	47,766	45,805	43,015	16,337	25,966	233,131	64,894	804,997
Other expenses	-	1,000	-	-	-	-	-	-	8,650	23,871	9,243	62,722
Total	$ 5,156,328	$ 8,258,780	$ 5,657,178	$ 5,702,595	$ 5,719,910	$ 5,138,436	$ 5,048,913	$ 6,887,468	$ 1,837,593	$ 70,118,166	$ 6,471,496	$ 233,743,022

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Expenses										Supporting Services	
	Aspire Hanley School #1	Aspire Hanley School #2	Aspire Coleman Elementary School	Aspire East Academy	TN Regional Office	Total Aspire TN, LLC Program Expenses	CFC Inc.	Aspire Foundation	Eliminations	Total Program Expenses	Aspire Foundation Fundraising	Aspire Foundation Administrative and general
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 122,682,326	$ 1,164,538	$ 129,393
Employee benefits	-	-	-	-	-	-	-	-	-	40,233,585	352,350	39,150
Books and supplies	-	-	66	-	-	66	-	-	-	17,534,624	947,624	92,073
Rents and occupancy	-	-	-	-	-	-	-	-	(10,429,867)	15,994,719	72,230	8,026
Professional services	-	-	-	-	-	-	1,753	-	-	21,815,367	305,833	33,981
Bonds and loan interest	-	-	-	-	-	-	5,410,974	-	-	5,846,168	-	-
Depreciation and amortization	-	-	-	-	-	-	4,156,723	-	-	7,908,163	-	-
Travel and meetings	-	-	-	-	-	-	-	215,766	-	1,020,763	-	23,973
Other expenses	-	-	-	-	-	-	-	156,196	-	218,918	-	-
Total	$ -	$ -	$ 66	$ -	$ -	$ 66	$ 9,569,450	$ 371,962	$ (10,429,867)	$ 233,254,633	$ 2,842,575	$ 326,596

	Supporting Services											
	Aspire Foundation	Aspire Public Schools				Aspire TN LLC						
	Total Aspire Foundation Supporting Services	Site support	Development and expansion	Administrative and general	Total Aspire Public Schools Supporting Services	Site support	Development and expansion	Administrative and general	Total Aspire TN LLC Supporting Services	CFC Inc	Eliminations	Total Supporting Services
Salaries and wages	$ 1,293,931	$ 4,976,695	$ 378,763	$ 1,428,495	$ 6,783,953	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,077,884
Employee benefits	391,500	1,869,456	124,205	535,601	2,529,262	-	-	-	-	-	-	2,920,762
Books and supplies	1,039,697	1,319,555	17,001	256,700	1,593,256	-	-	-	-	-	-	2,632,953
Rents and occupancy	80,256	711,415	-	711,414	1,422,829	-	-	-	-	-	-	1,503,085
Professional services	339,814	3,024,124	15,130	864,036	3,903,290	-	-	-	-	-	-	4,243,104
Bonds and loan interest	-	42,909	-	12,260	55,169	-	-	-	-	-	-	55,169
Depreciation and amortization	-	56,511	-	56,505	113,016	-	-	-	-	-	-	113,016
Travel and meetings	23,973	88,121	13,730	25,191	127,042	-	-	-	-	-	-	151,015
Other expenses	-	64,701	-	18,486	83,187	-	-	1,362	1,362	-	-	84,549
Total	$ 3,169,171	$ 12,153,487	$ 548,829	$ 3,908,688	$ 16,611,004	$ -	$ -	$ 1,362	$ 1,362	$ -	$ -	$ 19,781,537

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Education:			
Replication and Expansion of High-Quality Charter Schools	84.282M	N/A	$ 729,927
Passed Through California Department of Education (CDE):			
Title I, Part A, Basic Grant	84.010	14329	6,159,327
Special Education Cluster (IDEA):			
Special Education: IDEA Basic Local Assistance, Part B	84.027	13379	2,574,876
Special Education – IDEA Mental Health Services, Part B, Sec 611	84.027A	15321	113,912
Subtotal Special Education Cluster (IDEA)			2,688,788
Education Stabilization Fund (ESF):			
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	15547	17,673,312
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER III)	84.425U	15559	2,133,211
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER III): Learning Loss	84.425 U	10155	216,726
Subtotal Education Stabilization Fund (ESF)			20,023,249
IASA Title II, Part A, Supporting Effective Instruction	84.367	14341	698,055
ESSA Title III, English Learner Student Program	84.365	14346	495,944
ESSA Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	432,201
ESSA Title IV, Part B, 21st Century Community Learning Centers	84.287	14349	883,774
Total Dept. of Education Passed Through CDE			31,381,338
Total U.S. Department of Education			32,111,265
U.S. Department of Agriculture:			
Passed Through CDE:			
Child Nutrition Cluster:			
Child Nutrition: National School Lunch Program	10.553	13391	5,800,011
Child Nutrition: School Programs (School Breakfast Basic)	10.555	13390	1,032,293
Fresh Fruit and Vegetable Program	10.582	14968	18,858
Total Child Nutrition Cluster			6,851,162
Child & Adult Care Food Program	10.558	13666	503,133

The accompanying notes to the schedule of federal awards are an integral part of this schedule.

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
COVID-19 State Pandemic Electronic Benefit Transfer (P-EBT)			
Administrative Costs Grant	10.649	15644	8,596
Total Dept. of Agriculture Passed Through CDE			7,362,891
Centers for Disease Control and Prevention:			
Passed Through Los Angeles County Office of Education:			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) grant	93.323	N/A	624,255
Total Expenditures of Federal Awards			$ 40,098,411

The accompanying notes to the schedule of federal awards are an integral part of this schedule.

ASPIRE PUBLIC SCHOOLS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Aspire Public Schools and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. INDIRECT COST RATE

Aspire Public Schools did not elect to use the 10% de minimis indirect cost rate for federal programs.

3. SUBRECIPIENTS

Aspire Public Schools did not provide federal awards to subrecipients during the year ended June 30, 2022.

OTHER INDEPENDENT AUDITOR'S REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Aspire Public Schools
Oakland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Aspire Public Schools, a non-profit public benefit corporation, and affiliates (collectively, the Organization) which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Phone 916.646.6464 • Fax 916.929.6836 • GilbertCPA.com

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Organization's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

February 28, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN ACCORDANCE WITH *2021-22 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING*

To the Board of Directors
Aspire Public Schools
Oakland, California

Report on Compliance with Applicable Requirements

Opinion on State Compliance

We have audited Aspire Public Schools' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel identified in the schedule below for the year ended June 30, 2022.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the state programs for the year ended June 30, 2022.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Our responsibilities under those standards, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's state programs.

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Phone 916.646.6464 • Fax 916.929.6836 • GilbertCPA.com

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of State Compliance as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses over compliance that we identified during the audit.

In connection with the requirements referred to above, we selected and tested transactions and records to determine the Organization's compliance with the applicable programs identified below:

Compliance Requirements	Procedures Performed
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction	Yes

Compliance Requirements	Procedures Performed
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	Yes
Non-classroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Non-Classroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and which are described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003. Our opinion on state compliance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

February 28, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Aspire Public Schools
Oakland, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Aspire Public Schools' (Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Gilbert CPAs

GILBERT CPAS
Sacramento, California

February 28, 2023

FINDINGS AND QUESTIONED COSTS

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness identified?	✓ Yes	____ No
• Significant deficiencies identified?	____ Yes	✓ None Reported
Noncompliance material to financial statements noted?	____ Yes	✓ No

Federal Awards

Internal control over major programs:		
• Material weaknesses identified?	____ Yes	✓ No
• Significant deficiencies identified?	____ Yes	✓ None reported
Type of auditor's report issued:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	____ Yes	✓ No

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number
Title I	84.010
Special Education	84.027, 84.027A
COVID-19 Education Stabilization Fund	84.425D, 84.425U

Dollar threshold used to distinguish between Type A and Type B programs:	$ 1,202,952	
Auditee qualified as low-risk auditee?	✓ Yes	____ No

State Awards

Internal control over state programs:		
• Material weaknesses identified?	____ Yes	✓ No
• Significant deficiencies identified?	____ Yes	✓ None reported
Type of auditor's report issued on compliance for state programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Audits of California K-12 Local Education Agencies?	✓ Yes	____ No

SECTION II - FINANCIAL STATEMENT FINDINGS

2022-001. FINANCIAL CLOSE – CDDC #30000

Condition:

One element of an entity's internal control over financial reporting is the ability to produce financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in a timely manner. This includes internal controls that can detect misstatements in the financial statements independent of a financial statement audit. Adjustments arising from the audit of the Organization's financial statements, as well as adjustments recorded after fiscal year end, are generally indications that internal controls over the financial close and reporting need improvement. While management identified at the commencement of the audit process that there were pending and open accounts to reconcile and close, adjustments to close-out the accounting records for the year ended June 30, 2022, were received through February 2023. During the audit process, there were numerous adjustments provided to us by management in the form of revised trial balances which resulted from questions arising from audit procedures or from management's reconciliation of various general ledger accounts that had been identified by management as pending at the beginning of the audit process. The numerous revisions and changes to the accounting records during the audit appeared to be the result of a deficient accounting close process. Activity and program balances did not appear to be properly reconciled during this period.

Criteria:

Financial reporting in accordance with GAAP for not-for-profit organizations and adequate control structure to prevent and detect financial statement misstatements in a timely manner.

Cause:

The financial close and review procedures were not adequate to detect financial statement misstatements in a timely manner.

Effect:

There are no questioned costs as the adjustments identified were corrected by management.

Recommendation:

We recommend that the Organization re-define and enhance the financial monitoring procedures for monthly, quarterly, and year-end closing processes to ensure more monitoring of the financial records throughout the year to ensure that the year-end financial statements prepared are maintained in accordance with GAAP. A sufficient financial close and reconciliation process is vital in producing accurate and timely financial information, and to enable proper financial oversight. We recommend the Organization ensure immediate action is taken to ensure the financial accounts are reconciled and activity is correctly recorded in a timely manner.

Corrective Action Plan/Management's Response:

Similar to our school sites, the biggest challenge we have faced has been a lack of bandwidth as we have returned from the pandemic, due to staff transitions and vacant positions. This has greatly impacted our Accounting team, including the loss of a key Sr. Accountant staff member right before

the audit period. Management is in the process of filling vacant accounting positions. We have recently hired a replacement for the Sr. Accountant role and have one remaining open role (currently staffed by a temporary staff member) that we hope to fill in the next couple of months. We are also in the process of restructuring the accounting department. This restructuring is designed to provide an extra layer of coverage for our Accounts Payable and Accounts Receivable teams. Phase I of this restructuring was completed in November 2022, and we expect Phase II to be completed by the July 2023. Management is confident that these actions will allow for improvements moving forward.

SECTION III - STATE COMPLIANCE FINDINGS

2022-002. Expanded Learning Opportunities Grant (ELO-G) – CDDC # 40000

Criteria:

California Education Code Section 43522(c) – Restriction of ELO-G funding for paraprofessional salaries and related benefits.

Condition:

Salaries and related benefits for staff other than paraprofessionals totaling $392,372 were recorded to the ELO-G resource code in the general ledger.

Effect:

The Organization was not in compliance with the requirements of the ELO-G funds.

Cause:

Other salaries totaling $392,372 were erroneously coded to the ELO-G resource code. However, the Organization has qualifying paraprofessional salaries and related benefit expenses for the grant period in excess of the grant amount, and as a result, the error was related to expenditures recorded to the incorrect resource code.

Questioned Cost:

Questioned costs could not be calculated since the Organization has qualifying expenses for the total amount claimed and the error identified relates to miscoding between resource codes.

Recommendation:

We recommend the Organization review all program activities during the financial close process to ensure the relevant allowable activities are recorded to each program.

Corrective Action Plan/Management's Response:

Management concurs with the recommendation. The identified miscoding involved two ELO resource codes with similar numeric values (7425 and 7426). Staff incorrectly coded expenses to one of the ELO resource codes by mistake. We do not expect this to be an issue moving forward.

2022-003. AFTER SCHOOL AND EDUCATION SAFETY PROGRAM (ASES)– CDDC # 40000

Criteria:

California Education Code Section 8482-8484.6 8483 (a)(1) and (2) Elementary school and middle school or junior high school pupils must participate in the full day of the program, except as allowed by the early release policy. Reported number of pupils served should be supported by written records.

Condition:

Supporting documents for daily attendance records selected as part of our sample did not support the number of students served as reported to the CDE in 13 of 140 sampled days at the following sites: Aspire Monarch Academy, Aspire Rosa Parks Academy, Aspire Triumph Technology Academy, and Aspire Summit Charter Academy. Additionally, the ASES program at Aspire Summit Charter Academy was administered by a third party who did not provide any supporting records for the attendance claimed at that site.

Effect:

The number of students who were claimed for attendance in 13 of 140 sampled days were not accurately supported.

Cause:

Manual errors in underlying data for reported program attendance resulted in errors in data submitted for program attendance.

Questioned Cost:

Questioned costs could not be calculated since the funding for this program is based on a pre-approved 3 year grant cycle and is not based on a per-ADA rate.

Recommendation:

We recommend that the Organization adequately train ASES program providers to ensure that reported attendance data is accurate and sufficiently supported. Furthermore, we recommend the Organization perform a secondary review to ensure there are no differences between the recorded attendance data and the supporting records.

Corrective Action Plan/Management's Response:

Errors in the settings selected in our attendance reporting software resulted in minor differences in the data submitted for program attendance. Moving forward, we are planning to engage in additional training for our After School staff, including circulating a recently developed robust After School attendance checklist. We do not expect this to be an issue moving forward.

SECTION IV - FEDERAL COMPLIANCE FINDINGS

There were no findings for the year ended June 30, 2022.

ASPIRE PUBLIC SCHOOLS

STATUS OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2022

SECTION V - STATUS OF PRIOR YEAR FINDINGS:

FINANCIAL STATEMENT FINDINGS

There were no findings for the year ended June 30, 2021.

STATE COMPLIANCE FINDINGS

There were no findings for the year ended June 30, 2021.

FEDERAL COMPLIANCE FINDINGS

There were no findings for the year ended June 30, 2021.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-10

MEETING DATE: 06/27/2023

SUBJECT: California Montessori Project (CMP)
2021-2022 Annual Independent Financial Audit Report

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board receive the 2021-2022 Annual Independent Financial Audit Report for the California Montessori Project (CMP).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by CMP.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

CliftonLarsonAllen LLP (the charter school's independent auditor) has expressed its opinion on the financial statements of California Montessori Project – San Juan Campus that "the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the CMP 2021-2022 audit report, ending cash and cash equivalent was $978,427, total revenues equaled $15,883,541 and total expenditures equaled $15,383,614 for the period ending June 30, 2022. The audit report reflects net assets of $5,766,768.

There were no findings and questioned costs related to the basic financial statements or state awards for the year ended June 30, 2022, or the prior year.

ATTACHMENT(S):
A: 2021-2022 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 06/22/2021, 06/28/2022
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
CHARTER SCHOOL NUMBER: 0776

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
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INDEPENDENT AUDITORS' REPORT

Board of Directors
California Montessori Project
San Juan Campus
Carmichael, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California Montessori Project – San Juan Campus (the School), a component of California Montessori Project (a California nonprofit public benefit corporation), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules as identified in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and, except for the portion marked "unaudited," was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited," has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 13, 2022 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 13, 2022

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

CURRENT ASSETS	
Cash on Hand and in Banks	$ 978,427
Accounts Receivable - Federal and State Governments	4,109,108
Intercompany Receivable	1,200,114
Deposits and Prepaids	113,438
Total Current Assets	6,401,087
LONG-TERM ASSETS	
Property, Plant, and Equipment, Net	699,169
Total Long-Term Assets	699,169
Total Assets	$ 7,100,256

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	$ 588,130
Deferred Revenue	745,358
Total Current Liabilities	1,333,488
NET ASSETS	
Without Donor Restrictions - Capital Assets, Net of Related Debt	699,169
Without Donor Restrictions	4,917,404
Total Net Assets Without Donor Restrictions	5,616,573
With Donor Restrictions	150,195
Total Net Assets	5,766,768
Total Liabilities and Net Assets	$ 7,100,256

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Revenue from State Sources:			
State Aid	$ 8,825,537	$ -	$ 8,825,537
Other State Revenue	1,878,518	-	1,878,518
Total Revenue from State Sources	10,704,055	-	10,704,055
Revenue from Federal Sources	738,500	-	738,500
Revenue from Local Sources:			
In-Lieu Property Tax	3,301,464	-	3,301,464
Contributions	1,079,587	-	1,079,587
Other Local Revenue	59,935	-	59,935
Total Revenue from Local Sources	4,440,986	-	4,440,986
Net Assets Released from Restrictions	-	-	-
Total Revenues and Net Assets Released from Restrictions	15,883,541	-	15,883,541
EXPENSES			
Program Services	13,720,418	-	13,720,418
Management and General	1,663,196	-	1,663,196
Total Expenses	15,383,614	-	15,383,614
CHANGE IN NET ASSETS	499,927	-	499,927
Net Assets - Beginning of Year	5,116,646	150,195	5,266,841
NET ASSETS - END OF YEAR	$ 5,616,573	$ 150,195	$ 5,766,768

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ 499,927
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation	87,643
(Increase) Decrease in Assets:	
Accounts Receivable - Federal and State Governments	(182,759)
Deposits and Prepaid Expenses	56,715
Intracompany Receivable	(546,345)
Increase (Decrease) in Liabilities:	
Accounts Payable	(5,436,286)
Deferred Revenue	745,358
Net Cash Used by Operating Activities	(4,775,747)
CASH FLOWS FROM FINANCING ACTIVITIES	
Repayment of Notes Payable	(357,471)
Net Cash Used by Financing Activities	(357,471)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(5,133,218)
Cash and Cash Equivalents - Beginning of Year	6,111,645
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 978,427
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Cash Paid for Interest	$ 1,273

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program	Management and General	Total
Salaries and Wages	$ 8,267,657	$ 371,342	$ 8,638,999
Pension Expense	912,536	19,501	932,037
Other Employee Benefits	594,561	32,011	626,572
Payroll Taxes	339,862	17,515	357,377
Legal Expenses	47,630	-	47,630
Instructional Materials	170,442	-	170,442
Other Fees for Services	1,909,644	701,973	2,611,617
Advertising and Promotion Expenses	5,731	-	5,731
Office Expenses	34,743	40,943	75,686
Occupancy Expenses	1,161,444	372,701	1,534,145
Travel Expenses	11,182	-	11,182
Conference and Meeting Expenses	96,512	-	96,512
Interest Expense	-	1,273	1,273
Depreciation Expense	65,732	21,911	87,643
Other Expenses	102,742	84,026	186,768
Total	$ 13,720,418	$ 1,663,196	$ 15,383,614

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

California Montessori Project (the Schools), a California nonprofit public benefit corporation, mission is to provide a quality, tuition-free Montessori education that challenges our students to reach their full potential. The California Montessori Project – San Juan Campus (the School) was approved in 2006 by the San Juan Unified School District (the District) to operate as a separate Charter. The School operates at three separate school sites (American River, Orangevale, and Carmichael) within the geographical boundaries of San Juan Unified School District. The American River School site is currently located in Fair Oaks, the Orangevale School site is currently located in Orangevale, and the Carmichael Campus School site is currently located in Carmichael. The School is an operating segment of California Montessori Project, Inc., a nonprofit corporation. The School is funded principally through the California Department of Education and the District. The School is governed by a Governing Board consisting of one Community Representative, two Business Representatives, one Montessori Representative, one Charter Representative, four Parent Representatives, one from each charter, and up to four District Representatives. In addition, the currently employed Superintendent(s) will sit on the Governing Board as non-voting member(s).

The District has granted the charter through June 30, 2026, subject to amendment and renewal. The charter may be revoked by the District only for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provisions of the law.

The School also has a memorandum of understanding with the sponsoring District whereby the Schools pay the District 1% of the Schools' per pupil Local Control Funding Formula revenues to provide administrative oversight.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Cash and Cash Equivalents

The School's cash and cash equivalents include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

The School's net assets released from restrictions and net asset with donor restrictions for the year ended and as of June 30, 2022 consist of $150,195 of net assets purpose restricted for Prop 39 Clean Energy expenditures.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible, therefore, no provisions for uncollectible accounts were recorded.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful life of the asset.

Revenue Recognition

Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, the School has conditional grants of $1,490,716 of which $745,358 is recognized as deferred revenue in the statement of financial position.

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agencies of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The compensated absences liability is reported on the statement of financial position. Employees of the School are paid for days or hours worked based upon Board approved schedules which include vacation. Sick leave is accumulated without limit for each employee at the equivalent rate of one day for each full month of service. Sick leave with pay is provided when employees are absent for health reasons, but accrued sick leave is not paid to employees at the end of employment and therefore, is not reported as a liability on the financial statements.

Income Taxes

California Montessori Project is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files informational returns in the U.S. federal jurisdiction and the state of California.

Evaluation of Subsequent Events

The School has evaluated subsequent events through December 13, 2022, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures are comprised of the following as of June 30, 2022:

Cash on Hand and in Banks	$ 978,427
Accounts Receivable	4,109,108
Intercompany Receivable	1,200,114
Less: Donor Restrictions	(150,195)
Total	$ 6,137,454

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities, and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains bank accounts with numerous institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At times, cash in these accounts may exceed the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash in banks.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. The School capitalizes all expenditures for land, buildings and equipment in excess of $10,000. Depreciation expense was $87,643 for the year ended June 30, 2022.

A summary of changes in property, plant, and equipment as of June 30, 2022 is as follows:

	June 30, 2021	Additions	Retirements	June 30, 2022
Leasehold Improvements	$ 875,348	$ -	$ -	$ 875,348
Equipment	517,183	-	-	517,183
Less: Accumulated Depreciation	(605,719)	(87,643)	-	(693,362)
Total	$ 786,812	$ (87,643)	$ -	$ 699,169

NOTE 5 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plan

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multiemployer defined benefit pension plans are different from single employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School choose to stop participating in the multiemployer plan, they may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multiemployer plan.

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021, total STRS plan net assets are $310 billion, the total actuarial present value of accumulated plan benefits is $414 billion, contributions from all employers totaled $5.744 billion, and the plan is 73% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary, and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

Funding Policy (Continued)

The School's contributions to STRS for the past three years are as follows:

Year Ending June 30,	Required Contribution	Percent Contributed
2020	$ 799,052	100%
2021	864,997	100%
2022	932,037	100%

NOTE 6 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function(s). Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort.

NOTE 7 CONTINGENCIES, RISKS, AND UNCERTAINTIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

In March 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses, and communities. Specific to the School, COVID-19 may impact various parts of its 2023 operations and financial results, including, but not limited to, loss of revenues, additional bad debts, costs for increased use of technology, or potential shortages of personnel. Management believes the School is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

SUPPLEMENTARY INFORMATION

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)
UNAUDITED

The California Montessori – San Juan Campus (the School) is made up of three sites located in Fair Oaks, Orangevale, and Carmichael that are sponsored by the San Juan Unified School District. The School was approved by the District in 2006 to operate as a separate Charter. The School is governed by a Governing Board consisting of one Community Representative, two Business Representatives, one Montessori Representative, one Charter Representative, four Parent Representatives, one from each charter, and up to four District Representatives. In addition, the currently employed Superintendent(s) will sit on the Governing Board as nonvoting member(s).

The District has granted the charter through June 30, 2026, subject to amendment and renewal. The charter may be revoked by the District only for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provisions of the law.

Charter number is: 0776

The Board of Directors and the Administrators as of the year ended June 30, 2022 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (3-Year Term)
Rob Henderson	Business Representative (Chairperson)	June 2024
Scott Porter	Parent Representative – Elk Grove (VP)	June 2022
Adam Childers	Business Representative	June 2023
Amber Busby	Community Representative	June 2024
Mickey Slamkowski	Montessori Representative	June 2024
Tracey Weinstein	Charter Representative	June 2023
Marwa Helmy	Parent Representative – Capitol	June 2023
Renee Dall	Parent Representative – San Juan	June 2024
Jodi Mottashed	Parent Representative – Shingle Springs	June 2023

ADMINISTRATORS

Brett Barley	Superintendent
Carrie Klagenberg	Governing Board Secretary

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Requirement	Actual	Traditional Calendar Days	Status
Kindergarten	36,000	46,110	178	In Compliance
Grade 1	50,400	55,620	178	In Compliance
Grade 2	50,400	55,620	178	In Compliance
Grade 3	50,400	55,620	178	In Compliance
Grade 4	54,000	55,620	178	In Compliance
Grade 5	54,000	55,620	178	In Compliance
Grade 6	54,000	55,620	178	In Compliance
Grade 7	54,000	58,920	178	In Compliance
Grade 8	54,000	58,920	178	In Compliance

See accompanying Notes to Supplementary Information.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	698.53	717.49	698.53	718.56
Grades 4-6	380.41	388.63	380.41	388.23
Grades 7-8	156.19	164.05	156.19	164.43
ADA Totals	1,235.13	1,270.17	1,235.13	1,271.22

See accompanying Notes to Supplementary Information.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

June 30, 2022 Annual Financial Report Net Assets	$ 5,793,792
Adjustments and Reclassifications:	
Increase (Decrease) in Net Assets	
Accounts Receivable	10,256
Accounts Payable	(37,280)
Net Adjustments and Reclassifications	(27,024)
June 30, 2022 Audited Financial Statement Net Assets	$ 5,766,768

See accompanying Notes to Supplementary Information.

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by School and whether School complied with the provisions of the Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
California Montessori Project
San Juan Campus
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California Montessori Project – San Juan Campus (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 13, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2022

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
California Montessori Project
San Juan Campus
Carmichael, California

Opinion on State Compliance

We have audited California Montessori Project – San Juan Campus' (the School) compliance with the types of compliance requirements described in the 2021-2022 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The School's state compliance requirements are identified in the table below.

In our opinion, the Schools complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

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Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study-Course Based	Not Applicable
Local Control and Accountability Plan	Yes
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 13, 2022

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

All audit findings must be identified as one or more of the following categories:

Five Digit Code	Finding Types
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.*

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.

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SEC-registered investment advisor.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-11

MEETING DATE: 06/27/2023

SUBJECT: Gateway International School (GIS)
2021-2022 Annual Independent Financial Audit Report

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board receive the 2021-2022 Annual Independent Financial Audit Report for Gateway International School (GIS).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by GIS.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Gilbert CPAs (the charter school's independent auditor) has expressed its opinion on the financial statements of Gateway Community Charters ("the Organization") that "the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in its net assets and its cash flows for the fiscal year ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the Organization's 2021-2022 audit report, GIS's ending cash and cash equivalent was $4,504,043, total revenues equaled $8,231,086 and total expenditures equaled $7,388,265 for the period ending June 30, 2022. The audit report reflects net assets for GIS of $8,523,092.

Gateway Community Charters (GCC), the parent corporation for GIS, governs nine charters with combined ending cash and cash equivalent as of June 30, 2022, of $37,381,114, net assets of $86,157,164, and maintains a $3 million line of credit through Wells Fargo. GCC did not have an outstanding balance on the line of credit as of June 30, 2022.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2022, for GIS. There was one finding for a different GCC charter school authorized by a different district related to immunizations. There were no findings in the prior year.

ATTACHMENT(S):
A: 2021-2022 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION
Board of Education: 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 06/22/2021, 06/28/2022
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

GATEWAY COMMUNITY CHARTERS

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED
JUNE 30, 2022

COMMUNITY COLLABORATIVE CHARTER SCHOOL (CCCS)
Charter Number: 0699

COMMUNITY OUTREACH ACADEMY (COA)
Charter Number: 0561

FUTURES HIGH SCHOOL (FHS)
Charter Number: 0560

SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY (SAVA)
Charter Number: 0878

SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY - SCUSD (SAVA - SCUSD)
Charter Number: 1948

HIGHER LEARNING ACADEMY (HLA)
Charter Number: 0862

GATEWAY INTERNATIONAL SCHOOL (GIS)
Charter Number: 1563

EMPOWERING POSSIBILITIES INTERNATIONAL CHARTER (EPIC)
Charter Number: 1746

SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY - EGUSD (SAVA - EGUSD)
Charter Number: 1949

GATEWAY COMMUNITY CHARTERS

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JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Gateway Community Charters
McClellan, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Gateway Community Charters (the Organization), a California non-profit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Phone 916.646.6464 • Fax 916.929.6836 • GilbertCPA.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplementary Information, as listed in the Table of Contents, as required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and

relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

December 15, 2022

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS	
CURRENT ASSETS:	
Cash and cash equivalents	$ 37,381,114
Accounts receivable	15,387,913
Prepaid expenses	708,477
Total current assets	53,477,504
INVESTMENTS	6,948,686
PROPERTY AND EQUIPMENT, NET	52,579,593
DEPOSITS	243,796
TOTAL ASSETS	$ 113,249,579
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES:	
Accounts payable	$ 2,788,988
Due to other governments	3,745,109
Accrued expenses	3,151,361
Deferred revenue	2,270,896
Debt, current	446,050
Total current liabilities	12,402,404
DEBT, NET	14,690,011
TOTAL LIABILITIES	27,092,415
NET ASSETS:	
Net assets without donor restrictions:	
Undesignated	75,587,108
Board designated	4,250,000
Net assets without donor restrictions	79,837,108
With donor restrictions	6,320,056
Total net assets	86,157,164
TOTAL LIABILITIES AND NET ASSETS	$ 113,249,579

The accompanying notes are an integral part of these financial statements.

GATEWAY COMMUNITY CHARTERS

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS:	
SUPPORT AND REVENUE:	
Federal revenue	$ 12,348,605
State revenue:	
State aid portion of general purpose funding	33,731,938
All other state revenue	23,030,795
Local revenue:	
Cash in-lieu of property taxes	9,302,082
Investment and interest income (loss)	(981,846)
All other local revenue	217,687
Net assets released from restrictions	1,175,730
Total support and revenue	78,824,991
EXPENSES:	
Program services:	
Educational programs	62,427,212
Supporting services:	
General and administrative	10,503,801
Total expenses	72,931,013
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	5,893,978
NET ASSETS WITH DONOR RESTRICTIONS:	
State revenue	4,761,582
Private grants and contributions	533,500
Net assets released from restrictions	(1,175,730)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	4,119,352
INCREASE IN NET ASSETS	10,013,330
NET ASSETS, Beginning of Year	76,143,834
NET ASSETS, End of Year	$ 86,157,164

The accompanying notes are an integral part of these financial statements.

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Services	Supporting Services	
	Educational programs	General and administrative	Total
Certificated salaries	$ 26,150,032	$ 225,669	$ 26,375,701
Classified salaries	6,985,299	3,079,676	10,064,975
Employee benefits	11,403,952	1,439,763	12,843,715
Books and supplies	4,968,925	483,871	5,452,796
Travel and conferences	112,897	46,639	159,536
Dues and memberships	111,416	43,098	154,514
Insurance		485,180	485,180
Utilities, operations, and housekeeping services		961,247	961,247
Rental, leases, repairs, noncapitalized improvements	3,295,921	882,234	4,178,155
Professional services, advertising, audit fees, catering, health permits, and legal fees	4,577,861	1,137,576	5,715,437
Field trips	58,123		58,123
Licensing software and online services	1,268,077	109,796	1,377,873
Special education costs	118,499	1,380,413	1,498,912
Communications and postage	353,449	172,333	525,782
Depreciation	2,714,426	56,306	2,770,732
Interest	308,335		308,335
Total	$ 62,427,212	$ 10,503,801	$ 72,931,013

The accompanying notes are an integral part of these financial statements.

GATEWAY COMMUNITY CHARTERS

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	$ 10,013,330
Adjustments to reconcile to net cash used by operating activities:	
Depreciation	2,770,732
Net realized/unrealized loss on investments	1,301,504
Changes in:	
Accounts receivable	(2,264,307)
Prepaid expenses and deposits	95,914
Accounts payable	1,413,463
Due to other governments	3,463,889
Accrued expenses	332,755
Deferred revenue	1,157,814
Net cash provided by operating activities	18,285,094
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of investments	(1,425,554)
Sale of investments	1,314,033
Purchases of property and equipment	(2,472,904)
Net cash used by investing activities	(2,584,425)
CASH FLOWS FROM FINANCING ACTIVITIES:	
Principal payments on debt	(437,230)
NET INCREASE IN CASH AND CASH EQUIVALENTS	15,263,439
CASH AND CASH EQUIVALENTS, Beginning of Year	22,117,675
CASH AND CASH EQUIVALENTS, End of Year	$ 37,381,114
NON-CASH INVESTING ACTIVITIES	
Property and equipment financed through accounts payable	$ 525,518
CASH PAID FOR INTEREST	$ 308,335

The accompanying notes are an integral part of these financial statements.

1. OPERATIONS

Gateway Community Charters (the Organization) is a tax-exempt non-profit public benefit corporation that was established in 2003. The Organization governs nine unique charter schools. Five charter schools (CCCS, COA, FHS, SAVA, and HLA) were originally authorized by Grant Joint Union High School District (now Twin Rivers Unified School District). Gateway International School (GIS) is authorized by the San Juan Unified School District. Empowering Possibilities International Charter is authorized by the Yolo County Office of Education. Sacramento Academic & Vocational Academy - SCUSD is authorized by the Sacramento City Unified School District. Sacramento Academic & Vocational Academy - EGUSD is authorized by the Elk Grove Unified School District. The charter schools are as follows:

- Community Collaborative Charter School (CCCS)
- Community Outreach Academy (COA)
- Futures High School (FHS)
- Sacramento Academic & Vocational Academy (SAVA)
- Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD)
- Higher Learning Academy (HLA)
- Gateway International School (GIS)
- Empowering Possibilities International Charter (EPIC)
- Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD)

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and cash equivalents – For financial statement purposes, the Organization considers investments with maturity at purchase of three months or less to be cash equivalents.

Accounts receivable represent amounts of which the Organization has an unconditional right to receive. Accounts receivable are stated at the amount management expects to be collected from the outstanding balance.

Investments are recorded at fair value. Unrealized gains and losses from the fluctuation of market value and realized gains and losses from the sale of investments are reflected in the statement of activities.

Property and equipment with a value greater than $5,000 are capitalized at cost or fair value on the date of receipt in the case of donated property, and depreciated using the straight-line method over their estimated useful lives, which range from three to thirty years. Leasehold improvements are depreciated over the lease term (including options) or the useful life. Major additions are capitalized, and repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the statement of activities.

Revenue recognition – Program service fees are recognized as revenue when the services are performed. Payments received in advance are deferred to the applicable period in which the related services are performed.

The Organization receives grant funds that are considered conditional contributions and are not recorded or recognized until the applicable condition has been met, generally expenditure on costs allowable under the grant agreement, or satisfaction of performance obligations. Amounts received are recognized as revenue in the applicable period in which the qualifying expenses are incurred in compliance with specific grant provisions. Funds received in excess of expenses incurred are recorded as deferred revenue. At June 30, 2022, $2,270,896 of grant funds are included in deferred revenue to be recognized in future periods. Additionally, as of June 30, 2022, the Organization had $13,134,360 of conditional contributions available to be recognized in revenue in future periods under such grants. The terms of the related contracts expire at various times from 2023 to 2025. In some cases, the Organization may not be able to access the full amount available under the agreement based on its activities and level of expenditures.

Contributions are recognized when cash, or other assets, or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

Donor-restricted contributions are reported as increases in net assets without restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Restricted contributions that were initially classified as conditional due to a qualifying expense barrier are recognized as net assets without donor restrictions since the restriction is met simultaneously when the condition is released and the revenue is recognized.

Functional allocation of expenses – The cost of providing educational programs and other activities has been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited. The expenses that are allocated include rental, leases, repairs, noncapitalized improvements, and utilities, operations, and housekeeping services, and depreciation, which are allocated on a square footage basis, as well as salaries and wages, employee benefits, professional services, advertising, audit fees, catering, health permits, and legal fees, communications and postage, dues and memberships, travels and conferences, books and supplies, field trips, and special education costs, which are allocated on the basis of estimates of time and effort.

Income taxes – The Organization is publicly supported and has received tax-exempt status under Internal Revenue Code Section 501(c)(3) and Section 23701(d) of the California Revenue and Taxation Code. There is no unrelated taxable income and, accordingly, there is no provision for income taxes in these financial statements. The Organization has applied the accounting principles related to accounting for uncertainty in income taxes and has determined that there is no material impact on the financial statements.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent accounting pronouncements – In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842). The new accounting standard requires lessees to recognize a lease liability measured on a discounted basis and a right-of-use asset for all leases with terms longer than 12 months. Application of this statement is effective for the year ending June 30, 2023. The Organization is currently evaluating the impact this pronouncement will have on the financial statements. Based on a preliminary assessment, it is expected that most operating lease commitments will be subject to the new guidance and recognized as operating liabilities and right-of-use assets upon adoption, resulting in a significant increase in the assets and liabilities on the statement of financial position.

Subsequent events have been reviewed through December 15, 2022, the date the financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2022 that require recognition or disclosure in the financial statements.

3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows at June 30, 2022:

Cash and cash equivalents	$ 37,381,114
Accounts receivable	15,387,913
Total financial assets, available within one year	52,769,027
Less:	
Amounts unavailable for general expenditures within one year, due to:	
Restrictions by board designations	(4,250,000)
Restrictions by donors for purpose	(6,320,056)
Total financial assets available for general expenditures within one year	$ 42,198,971

The Organization strives to maintain a reserve equivalent of 4-6 months of operating expenses. The California Department of Education currently requires a mandatory minimum 3% of operating expenditure reserve. The Organization well exceeds this requirement and maintains a healthy reserve.

4. CASH AND CASH EQUIVALENTS

The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. At June 30, 2022, the book balance totaled $1,437,842 of which there was a bank balance of $1,444,512 that was held at one commercial bank. The bank balance exceeded the insured amount by the Federal Deposit Insurance Corporation (FDIC) by $1,194,512. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk related to cash and cash equivalents.

The Organization also maintains cash in the County Treasury. The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at cost which approximates fair value. The fair value of the Organization's deposits in this pool as of June 30, 2022, as provided by the pool sponsor, was approximately $35,943,272. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized.

5. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2022 is $15,387,913. The balances are due entirely from grantor government agencies. Management deems all receivables to be collectible and no provision for doubtful accounts is recorded.

6. INVESTMENTS

Investment are at fair value and consist of the following at June 30, 2022:

Mutual funds	$ 824,467
Government obligations	269,556
Municipal bonds	149,277
Corporate obligations	1,788,941
Corporate stocks	3,618,884
Real estate investment trusts	297,561
Total	$ 6,948,686

Investment income (loss) for the year ended June 30, 2022 was as follows:

Dividends and interest from investments	$ 263,219
Interest from cash held in County Treasury	121,091
Net realized/unrealized loss	(1,301,504)
Investment fees	(64,652)
Total	$ (981,846)

7. FAIR VALUE MEASUREMENTS

Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available. For other assets and liabilities, observable market transactions and market information might not be available. However, the objective of a fair value measurement in both cases is the same—to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (that is, an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability).

In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs is used to measure fair value into three broad levels, as follows:

Level 1 Inputs	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
Level 2 Inputs	Inputs other than quoted prices in active markets that are observable either directly or indirectly.
Level 3 Inputs	Unobservable inputs for the asset or liability.

When a price for an identical asset or liability is not observable, a reporting entity measures fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. Because fair value is a market-based measurement, it is measured using the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk. As a result, a reporting entity's intention to hold an asset or to settle or otherwise fulfill a liability is not relevant when measuring fair value.

Following is a description of the valuation methods used for assets measured at fair value. There have been no changes in methodologies used at June 30, 2022.

Common stocks and mutual funds: Valued using quoted market prices which are available on an active market.

Municipal and corporate bonds, real estate investments trusts and funds, and U.S. government securities and obligations: Valued at the closing price reported on the active market on which individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participates, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table set forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2022:

	Assets at Fair Value			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 824,467			$ 824,467
Government obligations		$ 269,556		269,556
Municipal bonds		149,277		149,277
Corporate obligations		1,788,941		1,788,941
Common stocks	3,618,884			3,618,884
Real estate investment trusts and asset funds		297,561		297,561
Total assets at fair value	$ 4,443,351	$ 2,505,335	$	$ 6,948,686

8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2022:

Land	$ 1,932,945
Building and building improvements	56,467,234
Furniture and equipment	4,805,837
Construction in progress	2,255,675
Subtotal	65,461,691
Less accumulated depreciation	(12,882,098)
Property and equipment, net	$ 52,579,593

Depreciation expense for the year ended June 30, 2022 totaled $2,770,732.

9. LINE OF CREDIT

The Organization has a has a line of credit in the amount of $3,000,000 secured by a first lien security interest in the Organization's Wells Fargo investment account. The stated interest rate is equal to 1% below the lender's prime rate, and at no time shall be less than 1.00% per annum. Minimum interest only payments are due monthly, and the line of credit is scheduled to mature in June 2023, at which time any unpaid principal is due. There was no outstanding balance as of June 30, 2022.

10. DEBT

In January 2014, the Organization was approved and executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Higher Learning Academy. The terms of the agreements provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization was not required to make repayments on the match until the completion of the facility project, at which point the repayment terms were determined. The facility project was completed during the year ended June 30, 2019. Beginning August 2019, the loan bears interest at 2% and interest and principal payments of $68,685 are due annually in the months of August through January and March through May. As of June 30, 2022, the outstanding obligation was $10,722,400. Final maturity is in 2048.

In January 2014, the Organization was approved and executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Futures High School. The terms of the agreements provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization was not required to make repayments on the match until the completion of the facility project, at which point the repayment terms were determined. The facility project was completed during the year ended June 30, 2019. Beginning August 2019, the loan bears interest at 2% and interest and principal payments of $68,685 are due annually in the months of August through January and March through May. As of June 30, 2022, the outstanding obligation was $4,413,661. Final Maturity is in 2048.

Future maturities of the debt are as follows:

Year Ending June 30,	
2023	$ 446,050
2024	455,048
2025	464,227
2026	473,593
2027	483,147
Thereafter	12,813,996
Total	$ 15,136,061

11. OPERATING LEASES

The Organization leases its facilities and equipment under various operating leases and facility use agreements. Rental expense under these leases for the year ended June 30, 2022 was $4,178,155.

Future minimum commitments under operating leases are as follows:

Year Ending June 30,	Lease Payments
2023	$ 4,053,714
2024	2,927,970
2025	2,890,547
2026	2,149,501
2027	2,016,262
Thereafter	1,850,655
Total	$ 15,888,649

12. NET ASSETS

Net assets with board designations

In June 2011, the Organization's Board of Directors approved a Committed Facility Acquisition and Improvement reserve designation for three of the schools: Community Outreach Academy ($2,000,000), Community Collaborative Charter School ($750,000) and Futures High School ($1,500,000), totaling $4,250,000 reserve of net assets without donor restrictions. The board designated reserve was established to support future facility acquisition, maintenance and building improvement costs and is also intended to mitigate potential risk of long-term lease agreements. At June 30, 2022, these reserve designations are maintained in the specified charter school net assets and the funds may not be used or re-designated without formal action by the Organization's Board of Directors.

Net assets with donor restrictions

At June 30, 2022, net assets with donor restrictions consisted of unexpended grants restricted for various purposes. Net assets with donor restrictions are to be used for the following purposes:

Expanded learning opportunities (ELO) grant	$ 905,917
Expanded learning opportunities (ELO) grant: paraprofessional staff	36,319
Expanded learning opportunities (ELO) program	1,840,069
Educator effectiveness	1,015,740
CA community schools partnership program (CCSPP) - planning grant	391,649
Special Ed: learning recovery support	363,611
A-G access/success grant	468,541
A-G learning loss mitigation grant	375,000
Ethnic studies professional development	64,581
Instructional materials	313,621
Professional development block grant	2,445
School athletic programs	12,563
MTSS professional development	530,000
Total	$ 6,320,056

13. RETIREMENT PLANS

Qualified employees are eligible to participate in a CalPERS Supplemental Income 457 Plan. The plan is funded entirely by voluntary employee contributions.

Qualified employees are also covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS), and certificated employees are members of the California State Teachers' Retirement System (CalSTRS).

California Public Employees' Retirement System (CalPERS)

Plan name:	California Public Employees' Retirement System (CalPERS) State & Schools
Plan's EIN:	94-6207465
Market value of assets:	$86,523
Actuarial accrued liability:	$106,857
Funded status:	At least 80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2021, the most recent information available.

Plan Description

The Organization participates in the Schools Pool (the CalPERS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. CalPERS acts as a common investment and administrative agent for participating entities

within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calpers.ca.gov.

Benefits Provided

The benefits for the CalPERS Plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – Members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of service.

Contributions

Section 20814(c) of the PERL requires that the employer contribution rates for all employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the CalPERS Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7% of their salary. New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 7% of their salary. The required employer contribution rate for the fiscal year ended June 30, 2022 was 22.91% of annual payroll and total contributions were $2,307,787. The contribution requirements of the plan members are established by state statute. For the fiscal year 2023, the Organization is required to contribute 25.37% of annual payroll.

California State Teachers' Retirement System (CalSTRS):

Plan name:	California State Teachers' Retirement System (CalSTRS)
Plan's EIN:	94-6291617
Actuarial value of assets:	$242,353
Actuarial accrued liability:	$332,082
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2021, the most recent actuarial valuation date.

Plan Description

The Organization participates in the State Teachers' Retirement Plan (the CalSTRS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. CalSTRS acts as a common investment and administrative agent for

participating entities within the State of California. CalSTRS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calstrs.com.

Benefits Provided

The benefits for the CalSTRS Plan are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The PEPRA made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. The 2 percent, also known as the age factor, refers to the percentage of final compensation received as a retirement benefit for each year of service credit. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with five years of service.

Contributions

Assembly Bill 1469 (AB 1469), signed into law as a part of the State of California's (the State) 2014-15 budget, increases contributions to the CalSTRS Plan from members, employers, and the State over seven years, effective July 1, 2014. School employer contributions will increase from 8.25% to a total of 19.1% of covered payroll over the seven-year period. Active plan members are required to contribute 10.205% or 10.25 % of their salary, depending on when they were hired. The required employer contribution rate for the fiscal year ended June 30, 2022 was 16.92% of annual payroll and total contributions were $4,153,732. For the fiscal year 2023, the Organization is required to contribute 19.10% of annual payroll.

14. JOINT VENTURE

The Organization participates in a joint venture under a joint powers agreement (JPAs) with the California Charter School Joint Powers Authority, doing business as charterSAFE (SAFE).

SAFE arranges for and provides workers' compensation, property, and liability insurance coverage for their members, respectively. The JPA is governed by boards consisting of a representative from each member. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member beyond their representation on the board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA.

Complete separate financial statements for the JPA may be obtained from:

SAFE 250 E. 1st Street, Suite 1000, Los Angeles, California 90012

Condensed audited financial information available of SAFE is as follows:

	June 30, 2021
Total Assets	$ 41,700,976
Total Liabilities	$ 23,137,342
Net Assets	18,563,634
Total Liabilities and Equity	$ 41,700,976
Total Revenues	$ 35,510,180
Total Expenses	24,122,451
Net Increase in Net Assets	$ 11,387,729

15. TRANSFERS BETWEEN SITES

In April 2018, California courts ruled that charter schools are prohibited from operating facilities outside of the boundaries of their authorizing school district. As a result, in 2018-2019, Sacramento Academic Vocational Academy restructured into 3 separate charters (SAVA TRUSD, SAVA SCUSD, and SAVA EGUSD). Students were transferred between sites in 2018-2019, but net assets were not transferred. In 2022 the Organization's Board approved a resolution to allocate the liquid financial assets as of June 30, 2018 of $3,931,563 from SAVA TRUSD to SAVA SCUSD AND SAVA EGUSD. The transfer was allocated proportionally to the two new sites based on the second period apportionment ADA for the fiscal year 2018-2019 to ensure the funding followed the pupils at the new charters.

16. CONTINGENCIES

The Organization has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

The Organization may be involved in various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities, including employment matters. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the Organization.

17. RELATED PARTY

Gateway Community Charters Foundation (Foundation) is a separate not-for-profit entity that raises contributions for the benefit of the Organization. Five of the Foundation's board members are to be chosen by the Organization, in accordance with the Foundation's bylaws. In addition, the Organization's superintendent and one board member sit on the Foundation's board. In the year ended June 30, 2022, the Foundation made no contributions to the Organization.

SUPPLEMENTARY INFORMATION

GATEWAY COMMUNITY CHARTERS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
YEAR ENDED JUNE 30, 2022

ORGANIZATION

Gateway Community Charters (the Organization) is a tax exempt non-profit, public-benefit corporation that was established in 2003. The Organization governs nine charter schools as follows:

Community Collaborative Charter School (CCCS) - Charter Number: 0699
Established July 2005, expires June 2024
Authorizer: Twin Rivers Unified School District

Community Outreach Academy (COA) - Charter Number: 0561
Established September 2003, expires June 2024
Authorizer: Twin Rivers Unified School District

Futures High School (FHS) - Charter Number: 0560
Established July 2004, expires June 2024
Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy (SAVA) - Charter Number: 0878
Established March 2007, expires June 2024
Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy - SCUSD (SAVA - SCUSD) - Charter Number: 1948
Established July 2018, expires June 2025
Authorizer: Sacramento City Unified School District

Higher Learning Academy (HLA) - Charter Number: 0862
Established July 2007, expires June 2024
Authorizer: Twin Rivers Unified School District

Gateway International School (GIS) - Charter Number: 1563
Established July 2013, expires June 2026
Authorizer: San Juan Unified School District

Empowering Possibilities International Charter School (EPIC) - Charter Number: 1746
Established July 2015, expires June 2027
Authorizer: Yolo County Office of Education

Sacramento Academic & Vocational Academy - EGUSD (SAVA - EGUSD) - Charter Number: 1949
Established July 2018, expires June 2025
Authorizer: Elk Grove Unified School District

2021-2022 Education Trailer Bill AB 130 Sec 58 established a new Education Code Section 47607.7, in which all charter schools whose term expires on or between January 1, 2022 and June 2025 shall have their term automatically extended by two years. The Organization is in the process of obtaining official revisions to its MOUs and charter petitions with the oversight agencies for this revision.

GATEWAY COMMUNITY CHARTERS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
YEAR ENDED JUNE 30, 2022

BOARD OF DIRECTORS

Name	Office	Term Expires
Lillie Campbell	President	June 30, 2022
Bruce Mangerich	Vice President	June 30, 2025
Mark Anderson	Treasurer	June 30, 2022
Jack Turner	Secretary	June 30, 2025
Harry Block	Director	June 30, 2025

ADMINISTRATION

Superintendent/Chief Executive Officer
Cindy Petersen Ed. D

Deputy Superintendent
Jason Sample

Assistant Superintendent
Christine McCormick

Chief Business Official
Omaira Reyna

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

	Second Period Report			Annual Report		
	Classroom Based	Total	Revised Total*	Classroom Based	Total	Revised Total*
Community Collaborative Charter School (CCCS):						
TK/K-3	-	63.69	63.69	-	65.19	65.19
Grades 4 through 6	-	66.07	66.07	-	68.88	68.88
Grades 7 through 8	-	71.93	71.93	-	75.99	75.99
Grades 9 through 12	-	220.39	220.39	-	224.11	224.11
Total	-	422.08	422.08	-	434.17	434.17
Community Outreach Academy (COA):						
TK/K-3	681.95	702.86	702.86	692.64	710.53	710.53
Grades 4 through 6	482.54	498.84	498.84	487.80	501.14	501.14
Grades 7 through 8	233.60	242.63	242.63	237.06	244.33	244.33
Total	1,398.09	1,444.33	1,444.33	1,417.50	1,456.00	1,456.00
Futures High School (FHS):						
Grades 9 through 12	382.48	392.84	392.84	383.41	391.53	391.53
Total	382.48	392.84	392.84	383.41	391.53	391.53
Sacramento Academic & Vocational Academy (SAVA):						
Grades 9 through 12	-	154.86	154.86	-	160.06	160.06
Total	-	154.86	154.86	-	160.06	160.06
Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD):						
Grades 7 through 8	-	71.71		-	77.44	77.44
Grades 9 through 12	-	579.04		-	598.96	598.96
Total	-	650.75		-	676.40	676.40
Higher Learning Academy (HLA):						
TK/K-3	187.51	190.67	190.67	186.46	190.59	190.59
Grades 4 through 6	134.15	137.17	137.17	133.51	136.63	136.63
Grades 7 through 8	87.25	88.26	88.26	87.68	89.09	89.09
Total	408.91	416.10	416.10	407.65	416.31	416.31

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

	Second Period Report			Annual Report		
	Classroom Based	Total	Revised Total*	Classroom Based	Total	Revised Total*
Gateway International School (GIS):						
TK/K-3	241.83	245.96	245.96	245.01	248.49	248.49
Grades 4 through 6	147.47	149.92	149.92	148.26	150.26	150.26
Grades 7 through 8	86.82	89.25	89.25	87.36	89.35	89.35
Total	476.12	485.13	485.13	480.63	488.10	488.10
Empowering Possibilities International Charter (EPIC):						
TK/K-3	114.99	119.79	118.4	116.47	121.18	119.79
Grades 4 through 6	100.62	105.92	105.92	101.09	106.14	106.14
Grades 7 through 8	53.37	56.16	56.16	53.41	56.10	56.10
Total	268.98	281.87	280.48	270.97	283.42	282.03
Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD):						
Grades 7 through 8	-	2.97	2.97	-	6.31	6.31
Grades 9 through 12	-	267.43	267.43	-	279.45	279.45
Total	-	270.40	270.40	-	285.76	285.76

* Reflects the adjustment for disallowance of 1.39 ADA at EPIC as noted in the accompanying schedule of findings and questioned costs.

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

	Required Minutes	2021-222 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Community Collaborative Charter School (CCCS):					
N/A - Nonclassroom based charter school					
Community Outreach Academy (COA):					
Kindergarten	36,000	49,770	175	180	In Compliance
Grade 1	50,400	50,940	175	180	In Compliance
Grade 2	50,400	52,740	175	180	In Compliance
Grade 3	50,400	52,740	175	180	In Compliance
Grade 4	54,000	54,270	175	180	In Compliance
Grade 5	54,000	54,270	175	180	In Compliance
Grade 6	54,000	56,250	175	180	In Compliance
Grade 7	54,000	55,620	175	180	In Compliance
Grade 8	54,000	55,620	175	180	In Compliance
Futures High School (FHS):					
Grade 9	64,800	65,210	175	179	In Compliance
Grade 10	64,800	65,210	175	179	In Compliance
Grade 11	64,800	65,210	175	179	In Compliance
Grade 12	64,800	65,210	175	179	In Compliance
Sacramento Academic & Vocational Academy (SAVA):					
N/A - Nonclassroom based charter school					
Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD):					
N/A - Nonclassroom based charter school					
Higher Learning Academy (HLA):					
Kindergarten	36,000	56,400	175	180	In Compliance
Grade 1	50,400	56,400	175	180	In Compliance
Grade 2	50,400	56,400	175	180	In Compliance
Grade 3	50,400	56,400	175	180	In Compliance
Grade 4	54,000	58,700	175	180	In Compliance
Grade 5	54,000	58,500	175	180	In Compliance
Grade 6	54,000	60,320	175	180	In Compliance
Grade 7	54,000	60,320	175	180	In Compliance
Grade 8	54,000	60,320	175	180	In Compliance

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

	Required Minutes	2021-222 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Gateway International School (GIS):					
Kindergarten	36,000	41,775	175	180	In Compliance
Grade 1	50,400	52,050	175	180	In Compliance
Grade 2	50,400	52,050	175	180	In Compliance
Grade 3	50,400	52,050	175	180	In Compliance
Grade 4	54,000	54,750	175	180	In Compliance
Grade 5	54,000	54,750	175	180	In Compliance
Grade 6	54,000	54,261	175	180	In Compliance
Grade 7	54,000	54,261	175	180	In Compliance
Grade 8	54,000	54,261	175	180	In Compliance
Empowering Possibilities International Charter (EPIC):					
Kindergarten	36,000	53,100	175	180	In Compliance
Grade 1	50,400	53,100	175	180	In Compliance
Grade 2	50,400	53,100	175	180	In Compliance
Grade 3	50,400	53,100	175	180	In Compliance
Grade 4	54,000	55,200	175	180	In Compliance
Grade 5	54,000	55,200	175	180	In Compliance
Grade 6	54,000	58,880	175	180	In Compliance
Grade 7	54,000	58,880	175	180	In Compliance
Grade 8	54,000	58,880	175	180	In Compliance
Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD):					
N/A - Nonclassroom based charter school					

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed Through California Department of Education (CDE):			
COVID-19 State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant	10.649	15644	$ 6,133
Total U.S. Department of Agriculture			6,133
U.S. Department of Education			
Passed Through CDE:			
Title I Grants to Local Education Agencies	84.010	14329	1,809,896
Title I Comprehensive Support and Improvement Local Educational Agency	84.010	15438	385,825
Subtotal Title I			2,195,721
Title III, Limited English Teacher Quality Program	84.365	14346	239,748
Title III, Immigrant Education Program	84.365A	15146	65,332
Subtotal Title III			305,080
Title II, Part A, Supporting Effective Instruction	84.367	14341	232,207
IDEA Basic Local Assistance Entitlement, Part B, Section 611 – Special Education Cluster (IDEA)	84.027	13379	710,928
Title IV, Part A, Student Support and Academic Enrichment Grant	84.424A	15396	177,814
Education Stabilization Fund (ESF):			
COVID-19 Governor's Emergency Education Relief Fund (GEER)	84.425C	15517	54,462
COVID-19 Governor's Emergency Education Relief Fund (Expanded Learning Opportunities (ELO) Grant GEER II)	84.425C	15619	130,833
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	15536	257,000
COVID-19 Elementary and Secondary School Emergency Relief II Fund (ESSER II)	84.425D	15547	3,361,867
COVID-19 Elementary and Secondary School Emergency Relief II Fund (Expanded Learning Opportunities (ELO) Grant: ESSER II)	84.425D	15618	570,055
COVID-19 Elementary and Secondary School Emergency Relief III Fund (ESSER III)	84.425U	15559	2,970,770
COVID-19 Elementary and Secondary School Emergency Relief III Fund: Learning Loss (ESSER III)	84.425U	10155	353,036

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
COVID-19 Elementary and Secondary School Emergency Relief III Fund (Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs)	84.425U	15620	371,608
COVID-19 Elementary and Secondary School Emergency Relief III Fund (Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss)	84.425U	15621	640,591
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	84.425W	15566	10,587
Subtotal Education Stabilization Fund (ESF)			8,720,809
Total U.S. Department of Education			12,342,559
Total Expenditures of Federal Awards			$ 12,348,692

GATEWAY COMMUNITY CHARTERS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards of the Organization is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. INDIRECT COST RATE

The Organization allocates certain costs of administration and operations to programs based on Indirect Cost Rates approved by California Department of Education, specific to each of its charters. Accordingly, the Organization has elected not to use the 10% de minimis indirect cost rate for federal programs for the year ended June 30, 2022.

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

	CCCS	COA	FHS	SAVA	SAVA - SCUSD	HLA	GIS	EPIC	SAVA - EGUSD	Total
ASSETS										
CURRENT ASSETS:										
Cash and cash equivalents	$ 2,364,789	$ 14,302,986	$ 3,860,814	$ 1,040,667	$ 3,163,472	$ 3,381,982	$ 4,504,043	$ 1,808,362	$ 2,953,999	$ 37,381,114
Accounts receivable	805,577	3,230,870	1,119,213	350,767	3,752,656	1,019,098	2,366,752	1,471,551	1,271,429	15,387,913
Prepaid expenses	173,506	112,647	8,018	82,736	88,617	49,218	77,647	77,444	38,644	708,477
Total current assets	3,343,872	17,646,503	4,988,045	1,474,170	7,004,745	4,450,298	6,948,442	3,357,357	4,264,072	53,477,504
INVESTMENTS	920,006	3,339,539	2,125,603	507,254		56,284				6,948,686
PROPERTY AND EQUIPMENT, NET	2,318,713	5,060,335	16,220,728	1,544,722	2,318,629	21,562,326	2,080,001	1,330,422	143,717	52,579,593
DEPOSITS	13,632	64,952	1,375	8,319	43,819	1,565	14,938	81,232	13,964	243,796
TOTAL ASSETS	$ 6,596,223	$ 26,111,329	$ 23,335,751	$ 3,534,465	$ 9,367,193	$ 26,070,473	$ 9,043,381	$ 4,769,011	$ 4,421,753	$113,249,579
LIABILITIES AND NET ASSETS										
CURRENT LIABILITIES:										
Accounts payable	$ 588,410	$ 700,484	$ 120,225	$ 295,510	$ 514,214	$ 180,224	$ 165,311	$ 129,529	$ 95,081	$ 2,788,988
Due to other governments	501,713	1,867,877	629,651	306,456	70	385,247	53	54,014	28	3,745,109
Accrued expenses	317,062	976,004	314,056	119,726	469,394	264,839	320,270	180,073	189,937	3,151,361
Deferred revenue	598,964	174,968	0	693,051	231,659	114,096	34,655	101,399	322,104	2,270,896
Debt, current			130,068			315,982				446,050
Total current liabilities	2,006,149	3,719,333	1,194,000	1,414,743	1,215,337	1,260,388	520,289	465,015	607,150	12,402,404
DEBT, NET			4,283,593			10,406,418				14,690,011
TOTAL LIABILITIES	2,006,149	3,719,333	5,477,593	1,414,743	1,215,337	11,666,806	520,289	465,015	607,150	27,092,415
NET ASSETS:										
Net assets without donor restrictions:										
Undesignated	3,358,732	18,440,822	15,645,406	1,860,565	7,487,494	13,891,820	7,771,530	3,701,411	3,429,328	75,587,108
Board designated	750,000	2,000,000	1,500,000							4,250,000
Net assets without donor restrictions	4,108,732	20,440,822	17,145,406	1,860,565	7,487,494	13,891,820	7,771,530	3,701,411	3,429,328	79,837,108
With donor restrictions	481,342	1,951,174	712,752	259,157	664,362	511,847	751,562	602,585	385,275	6,320,056
Total net assets	4,590,074	22,391,996	17,858,158	2,119,722	8,151,856	14,403,667	8,523,092	4,303,996	3,814,603	86,157,164
TOTAL LIABILITIES AND NET ASSETS	$ 6,596,223	$ 26,111,329	$ 23,335,751	$ 3,534,465	$ 9,367,193	$ 26,070,473	$ 9,043,381	$ 4,769,011	$ 4,421,753	$113,249,579

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	CCCS	COA	FHS	SAVA	SAVA - SCUSD	HLA	GIS	EPIC	SAVA - EGUSD	Total
NET ASSETS WITHOUT DONOR RESTRICTIONS										
SUPPORT AND REVENUE:										
Federal revenue	$ 802,073	$ 3,846,973	$ 1,131,537	$ 495,941	$ 1,875,071	$ 1,161,372	$ 1,330,294	$ 988,436	$ 716,908	$ 12,348,605
State revenue:										
State aid portion of general purpose funding	2,589,723	8,715,700	2,596,511	868,218	6,839,767	2,504,037	4,459,362	2,788,834	2,369,786	33,731,938
All other state revenue	2,735,462	9,201,346	2,599,935	1,172,469	1,592,599	2,760,117	1,096,762	1,280,718	591,387	23,030,795
Local revenue										
Cash in-lieu property tax revenue	733,643	2,821,121	682,819	269,172	1,606,253	730,479	1,260,964	579,429	618,202	9,302,082
Investment and interest income (loss)	(142,403)	(476,833)	(330,290)	(54,421)	6,975	(193)	2,723	7,559	5,037	(981,846)
All other local revenue	26,366	20,927	30,608	5,153	106,951	5,390	8,237	3,679	10,376	217,687
Net assets released from restrictions	265,996	199,133	47,572	37,542	265,780	151,406	72,744	52,224	83,333	1,175,730
Total support and revenue	7,010,860	24,328,367	6,758,692	2,794,074	12,293,396	7,312,608	8,231,086	5,700,879	4,395,029	78,824,991
EXPENSES:										
Program services: Educational programs	6,401,718	19,243,080	4,935,297	2,965,867	8,805,570	5,566,169	6,478,561	4,694,229	3,336,721	62,427,212
Support services: General and administrative	923,562	3,856,933	963,116	289,363	1,290,220	1,075,612	909,704	681,538	513,753	10,503,801
Total expenses	7,325,280	23,100,013	5,898,413	3,255,230	10,095,790	6,641,781	7,388,265	5,375,767	3,850,474	72,931,013
TRANSFERS BETWEEN SITES				(3,931,563)	2,537,490				1,394,073	
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(314,420)	1,228,354	860,279	(4,392,719)	4,735,096	670,827	842,821	325,112	1,938,628	5,893,978
NET ASSETS WITH DONOR RESTRICTIONS										
State revenue	397,848	1,401,338	509,640	185,545	587,864	433,007	569,445	398,180	278,715	4,761,582
Private grants and contributions	56,000	63,000	63,000	53,750	53,750	66,500	60,750	63,000	53,750	533,500
Net assets released from restrictions	(265,996)	(199,133)	(47,572)	(37,542)	(265,780)	(151,406)	(72,744)	(52,224)	(83,333)	(1,175,730)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	187,852	1,265,205	525,068	201,753	375,834	348,101	557,451	408,956	249,132	4,119,352
INCREASE (DECREASE) IN NET ASSETS	(126,568)	2,493,559	1,385,347	(4,190,966)	5,110,930	1,018,928	1,400,272	734,068	2,187,760	10,013,330
NET ASSETS, Beginning of Year	4,716,642	19,898,437	16,472,811	6,310,688	3,040,926	13,384,739	7,122,820	3,569,928	1,626,843	76,143,834
NET ASSETS, End of Year	$ 4,590,074	$ 22,391,996	$ 17,858,158	$ 2,119,722	$ 8,151,856	$ 14,403,667	$ 8,523,092	$ 4,303,996	$ 3,814,603	$ 86,157,164

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	CCCS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 3,123,626	$ 21,955	$ 3,145,581
Classified salaries	559,899	226,485	786,384
Employee benefits	1,172,650	106,745	1,279,395
Books and supplies	540,244	44,485	584,729
Travel and conferences	6,847	4,512	11,359
Dues and memberships	10,027	3,764	13,791
Insurance		39,957	39,957
Utilities, operations, and housekeeping services		55,452	55,452
Rental, leases, repairs, noncapitalized improvements	113,447	62,761	176,208
Professional services, advertising, audit fees, catering, health permits, and legal fees	501,584	108,946	610,530
Field trips	5,025		5,025
Licensing software and online services	210,439	9,762	220,201
Special education costs	10,746	200,765	211,511
Communications and postage	34,189	36,135	70,324
Depreciation	112,995	1,838	114,833
Interest			
Total	$ 6,401,718	$ 923,562	$ 7,325,280

	COA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 7,302,975	$ 71,549	$ 7,374,524
Classified salaries	2,796,474	1,144,734	3,941,208
Employee benefits	3,609,329	532,771	4,142,100
Books and supplies	2,060,690	166,866	2,227,556
Travel and conferences	18,203	14,087	32,290
Dues and memberships	22,780	10,407	33,187
Insurance		121,232	121,232
Utilities, operations, and housekeeping services		396,993	396,993
Rental, leases, repairs, noncapitalized improvements	1,056,400	363,782	1,420,182
Professional services, advertising, audit fees, catering, health permits, and legal fees	1,274,804	439,326	1,714,130
Field trips	18,458		18,458
Licensing software and online services	333,137	34,248	367,385
Special education costs	38,047	515,758	553,805
Communications and postage	107,724	37,618	145,342
Depreciation	604,059	7,562	611,621
Interest			
Total	$ 19,243,080	$ 3,856,933	$ 23,100,013

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	FHS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,964,464	$ 19,755	$ 1,984,219
Classified salaries	485,789	288,517	774,306
Employee benefits	836,887	133,482	970,369
Books and supplies	244,079	34,733	278,812
Travel and conferences	5,005	5,177	10,182
Dues and memberships	14,470	3,942	18,412
Insurance		40,004	40,004
Utilities, operations, and housekeeping services		126,601	126,601
Rental, leases, repairs, noncapitalized improvements	9,760	54,530	64,290
Professional services, advertising, audit fees, catering, health permits, and legal fees	445,343	87,404	532,747
Field trips	10,739		10,739
Licensing software and online services	119,496	11,362	130,858
Special education costs	10,307	123,298	133,605
Communications and postage	14,601	8,810	23,411
Depreciation	684,447	25,501	709,948
Interest	89,910		89,910
Total	$ 4,935,297	$ 963,116	$ 5,898,413

	SAVA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,249,617	$ 7,750	$ 1,257,367
Classified salaries	132,783	67,806	200,589
Employee benefits	440,674	31,622	472,296
Books and supplies	469,746	7,326	477,072
Travel and conferences	7,073	1,748	8,821
Dues and memberships	5,265	2,212	7,477
Insurance		5,127	5,127
Utilities, operations, and housekeeping services		20,913	20,913
Rental, leases, repairs, noncapitalized improvements	98,360	46,759	145,119
Professional services, advertising, audit fees, catering, health permits, and legal fees	281,425	44,327	325,752
Field trips			
Licensing software and online services	92,762	3,805	96,567
Special education costs	3,908	45,520	49,428
Communications and postage	30,901	2,236	33,137
Depreciation	153,353	2,212	155,565
Interest			
Total	$ 2,965,867	$ 289,363	$ 3,255,230

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	SAVA - SCUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 4,395,533	$ 31,601	$ 4,427,134
Classified salaries	710,530	332,451	1,042,981
Employee benefits	1,697,947	154,404	1,852,351
Books and supplies	397,354	41,975	439,329
Travel and conferences	32,290	5,652	37,942
Dues and memberships	11,339	11,740	23,079
Insurance		87,691	87,691
Utilities, operations, and housekeeping services		78,099	78,099
Rental, leases, repairs, noncapitalized improvements	671,603	165,582	837,185
Professional services, advertising, audit fees, catering, health permits, and legal fees	655,170	171,441	826,611
Field trips	5,254		5,254
Licensing software and online services	111,220	14,697	125,917
Special education costs	17,136	157,979	175,115
Communications and postage	70,744	34,866	105,610
Depreciation	29,450	2,042	31,492
Interest			
Total	$ 8,805,570	$ 1,290,220	$ 10,095,790

	HLA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,055,712	$ 22,050	$ 2,077,762
Classified salaries	515,781	339,308	855,089
Employee benefits	896,202	173,303	1,069,505
Books and supplies	362,843	50,885	413,728
Travel and conferences	27,762	5,179	32,941
Dues and memberships	17,728	4,003	21,731
Insurance		43,217	43,217
Utilities, operations, and housekeeping services		134,368	134,368
Rental, leases, repairs, noncapitalized improvements	29,294	50,436	79,730
Professional services, advertising, audit fees, catering, health permits, and legal fees	470,724	88,161	558,885
Field trips	7,770		7,770
Licensing software and online services	99,847	11,512	111,359
Special education costs	10,984	125,227	136,211
Communications and postage	20,484	16,190	36,674
Depreciation	832,613	11,773	844,386
Interest	218,425		218,425
Total	$ 5,566,169	$ 1,075,612	$ 6,641,781

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	GIS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,744,706	$ 24,183	$ 2,768,889
Classified salaries	899,126	331,444	1,230,570
Employee benefits	1,253,985	147,261	1,401,246
Books and supplies	504,182	60,850	565,032
Travel and conferences	7,255	5,008	12,263
Dues and memberships	11,619	3,717	15,336
Insurance		74,344	74,344
Utilities, operations, and housekeeping services		30,937	30,937
Rental, leases, repairs, noncapitalized improvements	385,205	36,544	421,749
Professional services, advertising, audit fees, catering, health permits, and legal fees	331,237	64,266	395,503
Field trips	8,502		8,502
Licensing software and online services	163,471	12,060	175,531
Special education costs	12,772	100,599	113,371
Communications and postage	25,286	15,877	41,163
Depreciation	131,215	2,614	133,829
Interest			
Total	$ 6,478,561	$ 909,704	$ 7,388,265

	EPIC		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,641,907	$ 14,114	$ 1,656,021
Classified salaries	619,095	236,696	855,791
Employee benefits	802,474	107,969	910,443
Books and supplies	219,323	63,177	282,500
Travel and conferences	4,447	3,020	7,467
Dues and memberships	6,747	1,650	8,397
Insurance		38,276	38,276
Utilities, operations, and housekeeping services		81,964	81,964
Rental, leases, repairs, noncapitalized improvements	672,859	25,818	698,677
Professional services, advertising, audit fees, catering, health permits, and legal fees	459,122	47,283	506,405
Field trips	1,600		1,600
Licensing software and online services	96,905	6,698	103,603
Special education costs	7,604	46,256	53,860
Communications and postage	18,609	6,950	25,559
Depreciation	143,537	1,667	145,204
Interest			
Total	$ 4,694,229	$ 681,538	$ 5,375,767

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	SAVA - EGUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,671,492	$ 12,712	$ 1,684,204
Classified salaries	265,822	112,235	378,057
Employee benefits	693,804	52,206	746,010
Books and supplies	170,464	13,574	184,038
Travel and conferences	4,015	2,256	6,271
Dues and memberships	11,441	1,663	13,104
Insurance		35,332	35,332
Utilities, operations, and housekeeping services		35,920	35,920
Rental, leases, repairs, noncapitalized improvements	258,993	76,022	335,015
Professional services, advertising, audit fees, catering, health permits, and legal fees	158,452	86,422	244,874
Field trips	775		775
Licensing software and online services	40,800	5,652	46,452
Special education costs	6,995	65,011	72,006
Communications and postage	30,911	13,651	44,562
Depreciation	22,757	1,097	23,854
Interest			
Total	$ 3,336,721	$ 513,753	$ 3,850,474

	Total		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 26,150,032	$ 225,669	$ 26,375,701
Classified salaries	6,985,299	3,079,676	10,064,975
Employee benefits	11,403,952	1,439,763	12,843,715
Books and supplies	4,968,925	483,871	5,452,796
Travel and conferences	112,897	46,639	159,536
Dues and memberships	111,416	43,098	154,514
Insurance		485,180	485,180
Utilities, operations, and housekeeping services		961,247	961,247
Rental, leases, repairs, noncapitalized improvements	3,295,921	882,234	4,178,155
Professional services, advertising, audit fees, catering, health permits, and legal fees	4,577,861	1,137,576	5,715,437
Field trips	58,123		58,123
Licensing software and online services	1,268,077	109,796	1,377,873
Special education costs	118,499	1,380,413	1,498,912
Communications and postage	353,449	172,333	525,782
Depreciation	2,714,426	56,306	2,770,732
Interest	308,335		308,335
Total	$ 62,427,212	$ 10,503,801	$ 72,931,013

GATEWAY COMMUNITY CHARTERS

SUPPLEMENTAL RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS BY CHARTER SCHOOL FOR THE YEAR ENDED JUNE 30, 2022

	CCCS	COA	FHS	SAVA	SAVA-SCUSD	HLA	GIS	EPIC	SAVA EGUSD
June 30, 2022 Annual Financial and Budget Report Fund Balance (Net Assets) - General Fund	$ 2,271,361	$ 17,331,660	$ 6,051,091	$ 575,000	$ 5,833,227	$ 3,563,742	$ 6,439,543	$ 2,973,574	$ 3,670,886
June 30, 2022 Annual Financial and Budget Report Fund Balance (Net Assets)- County School Facilities Fund							3,548		
Adjustments and Reclassifications:									
Increasing (Decreasing) the Net Assets:									
Cash and cash equivalents		1				(1)			
Investments									
Accounts receivable									
Deposits and prepaid									
Property and equipment	2,318,713	5,060,335	16,220,728	1,544,722	2,318,629	21,562,326	2,080,001	1,330,422	143,717
Accounts payable									
Due to other governments									
Debt			(4,413,661)			(10,722,400)			
Net Adjustments and Reclassifications	2,318,713	5,060,336	11,807,067	1,544,722	2,318,629	10,839,925	2,080,001	1,330,422	143,717
June 30, 2022 Audited Financial Statement Net Assets	$ 4,590,074	$ 22,391,996	$ 17,858,158	$ 2,119,722	$ 8,151,856	$ 14,403,667	$ 8,523,092	$ 4,303,996	$ 3,814,603

OTHER INDEPENDENT AUDITOR'S REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Gateway Community Charters
McClellan, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Gateway Community Charters, a California non-profit public benefit corporation (the Organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-001.

The Organization's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

December 15, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN ACCORDANCE WITH *2021-22 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING*

To the Board of Directors
Gateway Community Charters
McClellan, California

Report on Compliance with Applicable Requirements

Opinion on State Compliance

We have audited Gateway Community Charters' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the 2021-*22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel identified in the schedule below for the year ended June 30, 2022.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2022.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Our responsibilities under those standards, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's State programs.

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of State Compliance as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses over compliance that we identified during the audit.

In connection with the requirements referred to above, we selected and tested transactions and records to determine the Organization's compliance with the applicable programs identified below:

Compliance Requirements	Procedures Performed
SCHOOL DISTRICTS, COUNTY OFFICE OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunity Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In Person Instruction Grant	Yes

Compliance Requirements	Procedures Performed
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	Yes
Non-Classroom-Based Instruction/Independent Study	Yes
Determination of Funding for Non-Classroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying schedule of findings and questioned as item 2022-001. Our opinion on the types of compliance requirements referred to above is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

December 15, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Gateway Community Charters
McClellan, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Gateway Community Charter's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

December 15, 2022

FINDINGS AND QUESTIONED COSTS

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	_____Yes	___✓___No
• Significant deficiency(ies) identified?	_____Yes	___✓___None reported
Noncompliance material to financial statements noted?	_____Yes	___✓___No

State Awards

Internal control over state programs:		
• Material weakness(es) identified?	_____Yes	___✓___No
• Significant deficiency(ies) identified?	_____Yes	___✓___None reported
Type of auditor's report issued on compliance for state programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Audits of California K-12 Local Education Agencies?	___✓___Yes	_____None reported

Federal Awards

Internal control over major programs:		
• Material weakness(es) identified?	_____Yes	___✓___No
• Significant deficiency(ies) identified?	_____Yes	___✓___None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	_____Yes	___✓___No

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number
COVID-19 Education Stabilization Fund	84.425C, 84.425D, 84.425U, 84.425W

Dollar threshold used to distinguish between Type and Type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	___✓___Yes	_____No

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2022.

FEDERAL COMPLIANCE

There were no federal compliance findings for the year ended June 30, 2022.

STATE COMPLIANCE FINDINGS

2022-001. Immunizations – CDDC #40000

Criteria:

California *Code of Regulations*, Title 17, Section 6025 requires that a school or pre-kindergarten facility shall unconditionally admit or allow continued attendance to any pupil age 18 months or older whose parent or guardian has provided either documentation for specified immunizations required for the pupil's age or grade, or provide a permanent medical exemption in accordance with section 6051, or a personal beliefs exemption in accordance with Health and Safety Code section 120335(b).

No ADA should be claimed from students until one of three forms of documentation noted above has been provided within 4 calendar months and 10 school days of date of admission.

Condition:

During our testing of immunizations, we found 2 instances where students were credited with attendance prior to verification of documentation in accorded with *California Code of Regulations*, Title 17, Section 6025. The errors were noted in 2 of 52 students tested at Empowering Possibilities International Charter School (EPIC).

Cause:

The Organization did not have sufficient procedures in place to ensure the compliance of immunization requirements.

Effect/Questioned Cost:

The estimated impact of the errors result in a disallowance of ADA of 1.39 ADA in Grades TK through 3 at EPIC.

The estimated loss of apportionment for the disallowance of this ADA is $827. This estimate is calculated using the FCMAT calculator for LCFF revenue for the 2021-22 fiscal year according to Assembly Bill 181 section 42238.023.

Recommendation:

The Organization should obtain current immunization records for all students and ensure that they have obtained their required vaccines or filed an exemption statement within the required time frame. The attendance on or after the 4th calendar month and 10th school day for any students that did not have their required vaccines, or an exemption statement should not be claimed until the student has obtained their vaccination or filed an exemption statement.

Corrective Action Plan/Management's Response:

To correct the immunization finding Gateway Community Charters (GCC) has developed a corrective action plan to ensure GCC is in compliance with California Code of Regulations, Title 17, Section 6025.

Corrective Actions

Audit of Schools

The GCC nursing team began their state audit of immunization in October 2022 for grades TK, Kindergarten, First, Seventh and Eighth grade for all GCC schools. In response to the audit finding, the nursing team has expanded their audit on December 12, 2022 to include all grades at EPIC school. Once EPIC's audit is completed, the nursing team will continue to audit the remainder of the GCC schools for all grade levels. Students who are not in compliance with their immunizations have/will receive a notice outlining the immunizations they need and the date of exclusion if they do not receive them. Student who are not in compliance with the law, will be excluded from attendance based on their exclusion date. A meeting with the site administrator took place on December 13, 2022 to discuss the audit findings and the corrective action plan.

Mobile Health Clinic

GCC has partnered with Elica, a local mobile health clinic to provide immunization appointments for students. Elica will be at EPIC elementary on December 21, 2022. Additional days will be added as needed. Communication flyers, as well as emails have been sent to families regarding this opportunity.

Training

By the end of the 2022-2023 school year all site administrators and registrars will receive training on state immunization requirements and the process for ensuring students have the required immunizations to attend school. The training will be led by a designated GCC nurse and a staff member from the data and accountability team. The training will include admissions procedures, entering information into the student information system (SIS) and immunization monitoring.

Admissions Procedures

Students will receive admission to school upon documentation of receipt of all required immunizations or upon receipt of documentation of a permanent medical exemption. A student may receive conditional admission based upon documentation of having received some but not all required immunizations and of not being due for any vaccine dose at the time of entry or upon documentation of a temporary medical exemption to immunization. Continued attendance after conditional admission will be contingent upon receipt of the remaining required immunizations.

Preventative Monitoring

A dedicated health services staff member will be designated to monitor all immunizations including conditional admissions. GCC is currently in the process of hiring a health clerk, whose primary role will be to monitor school immunizations. This will include running reports regularly and checking the CARE platform for updates. In addition, the school site registers will be responsible for entering all newly admitted students into the student information system (SIS). The designated health services staff member will communicate with families (i.e., letters, phone calls, parent square) any immunizations that are due or are approaching their due date. Families will have until 10 days after the passed immunization due date to submit verification. The site administers or GCC designee will be responsible for excluding any students who are more than 10 days past their due date.

STATUS OF PRIOR YEAR FINDINGS

FINANCIAL STATEMENTS

There were no financial statement findings for the year ended June 30, 2021.

FEDERAL COMPLIANCE

There were no federal compliance findings for the year ended June 30, 2021.

STATE COMPLIANCE

There were no state compliance findings for the year ended June 30, 2021.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-12

MEETING DATE: 06/27/2023

SUBJECT: Golden Valley Orchard Charter (GVO)
Golden Valley River Charter (GVR)
2021-2022 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board receive the 2021-2022 Audit Report for Golden Valley Orchard Charter (GVO) and Golden Valley River Charter (GVR).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by GVO and GVR.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Wilkinson Hadley King & Co, LLP (the charter school's independent auditor) has expressed its opinion that "the financial statements referred to above present fairly, in all material respects, the financial position of Golden Valley Charter Schools for Education Renewal as of June 30, 2022, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

The following information is reported in the Golden Valley Charter's 2021-2022 audit report for the period ending June 30, 2022: GVO's ending cash and cash equivalent was $0, total revenues equaled $2,741,168, total expenditures equaled $3,058,887 and net assets were $139,120. GVR's ending cash and cash equivalent was $265,385, total revenues equaled $2,928,099, total expenditures equaled $3,509,059 and reported net assets were $885,962.

In 2015, Golden Valley Charter Schools for Educational Renewal, formerly Golden Valley Charter School of Sacramento, transitioned from a single site to a central office of a charter management organization in order to support operating three schools. Two of the three charter schools, Golden Valley River and Golden Valley Orchard, were granted by the San Juan Unified School District. The charter for the third school was granted by Newcastle Elementary School District (Newcastle) in September of 2018 and was closed during the fiscal year ended June 30, 2022.

There were no findings or questioned costs related to the basic financial statements or state awards for GVO or GVR for the year ended June 30, 2022. However, Golden Valley Tahoe, which is chartered under Newcastle, did not meet the required number of instructional minutes or days under Ed code 47612 due to its closure.

ATTACHMENT(S):
A: 2021-2022 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 06/22/2021, 06/28/2022
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Golden Valley Charter Schools for Education Renewal

Charters #0946,#1728,#1991

Audit Report

June 30, 2022

WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

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WILKINSON HADLEY KING & CO. LLP
CPAS AND ADVISORS
El Cajon, CA | Berkeley, CA

Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report

To the Board of Trustees of
Golden Valley Charter Schools for Education Renewal

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Golden Valley Charter Schools for Education Renewal (a nonprofit organization), which comprise the statement of consolidated financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Golden Valley Charter Schools for Education Renewal as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Golden Valley Charter Schools for Education Renewal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note J to the financial statements, in March 2022 the Board of Trustees of Golden Valley Charter Schools for Education Renewal voted to approve the closure of Golden Valley Tahoe. Note J details the School's plan for the remaining assets and liabilities.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Golden Valley Charter Schools for Education Renewal's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Golden Valley Charter Schools for Education Renewal's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The additional accompanying supplementary information, as identified in the Table of Contents and as required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as identified in the Table of Contents, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of Golden Valley Charter Schools for Education Renewal's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Golden Valley Charter Schools for Education Renewal's internal control over financial reporting and compliance.

El Cajon, California
December 15, 2022

Financial Statements

Golden Valley Charter Schools for Education Renewal

Consolidated Statement of Financial Position
June 30, 2022

Assets		
Cash and cash equivalents	$	1,657,538
Accounts receivable		299,924
Prepaid expenses		113,805
Property and equipment, net		8,567
Total Assets	$	2,079,834
Liabilities and Net Assets		
Liabilities		
Accounts payable - vendors	$	37,142
Accounts payable - grantor governments		291,413
Accrued payroll liabilities		360,978
Unearned revenue		365,219
Total Liabilities		1,054,752
Net Assets		
Without donor restrictions		
Undesignated		1,016,515
Invested in property and equipment, net of related debt		8,567
Total Net Assets		1,025,082
Total Liabilities and Net Assets	$	2,079,834

The accompanying notes are an integral part of this statement.

Golden Valley Charter Schools for Education Renewal

Consolidated Statement of Activities
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	$ 2,586,377	$ -	$ 2,586,377
Education protection account state aid	948,350	-	948,350
Transfers in lieu of property taxes	1,314,653	-	1,314,653
Total LCFF sources	4,849,380	-	4,849,380
Federal contracts and grants	-	57,989	57,989
State contracts and grants	667,345	560,128	1,227,473
Local contracts and grants	370,122	-	370,122
Donations	86,853	-	86,853
Interest income	37	-	37
Net assets released from restriction -			
Grant restrictions satisfied	618,117	(618,117)	-
Total revenue, support, and gains	6,591,854	-	6,591,854
Expenses and Losses			
Program services expense	5,560,224	-	5,560,224
Supporting services expense	2,078,274	-	2,078,274
Total expenses and losses	7,638,498	-	7,638,498
Change in Net Assets	(1,046,644)	-	(1,046,644)
Net Assets, Beginning of Year	2,071,726	-	2,071,726
Net Assets, End of Year	$ 1,025,082	$ -	$ 1,025,082

The accompanying notes are an integral part of this statement.

Golden Valley Charter Schools for Education Renewal

Consolidated Statement of Functional Expenses

Year Ended June 30, 2022

	Program Services	Supporting Services	
	Educational Programs	Management and General	Total
Salaries and wages	$ 2,866,213	$ 1,165,968	$ 4,032,181
Pension expense	879,306	298,280	1,177,586
Other employee benefits	192,322	95,103	287,425
Payroll taxes	145,215	84,693	229,908
Fees for services:			
Management	-	71,892	71,892
Legal	-	5,439	5,439
Audit	-	21,600	21,600
Professional consulting	355,987	21,200	377,187
District oversight	-	32,520	32,520
Banking and service charges	-	21,910	21,910
Advertising and promotion	4,138	13,866	18,004
Operation and housekeeping	161,044	11,880	172,924
Occupancy	595,556	33,012	628,568
Conferences, conventions, and meetings	106,055	21,889	127,944
Depreciation	4,113	-	4,113
Insurance	-	94,547	94,547
Other expenses:			
Books and supplies	185,920	60,932	246,852
Equipment rental and repair	13,119	4,929	18,048
Student events	51,237	-	51,237
Dues and memberships	-	15,780	15,780
Miscellaneous	-	2,833	2,833
Total expenses by function	$ 5,560,224	$ 2,078,274	$ 7,638,498

The accompanying notes are an integral part of this statement.

Golden Valley Charter Schools for Education Renewal

Consolidated Statement of Cash Flows
Year Ended June 30, 2022

Cash Flows from Operating Activities		
Receipts from federal, state, and local contracts and grants	$	7,068,016
Receipts from property taxes		1,314,653
Receipts from interest		37
Other cash receipts		86,853
Payments for salaries, benefits and payroll taxes		(5,703,862)
Payments to vendors		(1,987,107)
Net Cash Provided By Operating Activities		778,590
Cash Flows from Financing Activities		
Payments on notes payable		(50,000)
Net Cash Used In Financing Activities		(50,000)
Net Change in Cash and Cash Equivalents		728,590
Cash and Cash Equivalents, Beginning of Year		928,948
Cash and Cash Equivalents, End of Year	$	1,657,538
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities		
Change in net assets	$	(1,046,644)
Adjustments to reconcile change in net assets to net cash:		
Depreciation and amortization		4,113
Changes in operating assets and liabilities		
(Increase) Decrease in assets		
Accounts receivable		1,417,052
Prepaid expenses		(55,082)
Increase (Decrease) in liabilities		
Accounts payable - vendors		(24,740)
Accounts payable - grantor governments		291,413
Accrued payroll liabilities		23,238
Unearned revenue		169,240
Net Cash Provided By Operating Activities	$	778,590

The accompanying notes are an integral part of this statement.

A. Principal Activity and Summary of Significant Accounting Policies

Organization Structure

Charter Schools

Golden Valley Charter Schools for Educational Renewal (the Organization) is a non-profit public benefit corporation. The Organization petitioned and was approved through San Juan Unified School District for a charter. The mission of the Organization is that each student becomes a self-directed, life-long learner with the support of a community of peers, teachers, and parents. The Organization envisions that through a whole-child approach to learning, student curiosity, enthusiasm and effort will enable all children to reach the fullest expression of their individual potential.

The Organization operates three charter schools. Golden Valley River [#0946] is a K-8 charter school and was granted a charter number under the sponsorship of the San Juan Unified School District for a charter in July 2007. Golden Valley Orchard [#1728] is a K-8 charter school that was granted its charter by the San Juan Unified School District in May 2015. Golden Valley Tahoe [#1991] is a K-6 charter school that was granted its charter by the Newcastle Elementary School District in September 2018. They were formed pursuant to the terms of the Charter Schools Act (the Act) of 1992, as amended. The Act authorized the formation of charter schools for the purpose, among others, of developing new, innovative, and more flexible ways of educating children within the public school system. In 2015, Golden Valley Charter Schools for Educational Renewal transitioned from a single site to a central office of a charter management organization in order to support operating multiple schools.

Home Office

The Home Office location is utilized by the back office, CSMC, to handle intercompany transactions for the entity as a whole. It is not a separate entity, the assets and liabilities that it has belong to the organization.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenditures are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable consist primarily of noninterest-bearing amounts due to the Organization for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the Organization.

Property and Equipment

The Organization records property and equipment additions over $5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2022.

Investments

The Organization records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the Organization prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Organization has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Revenue and Revenue Recognition

The Organization recognizes revenue from sales when the products are transferred, and services are provided. The Organization records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Some federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. In such cases the revenue is recognized once all performance requirements have been met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Advertising

Advertising costs are expensed as incurred and approximated $18,004 during the year ended June 30, 2022.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes

The Organization is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Organization may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2022, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The Organization follows provisions of uncertain tax positions as addressed in ASC 958. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2022.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Organization to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Organization to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

LCFF Revenues and Payments in Lieu of Property Taxes

The Organization's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by each schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to each school, which is funding in lieu of property taxes, and education protection account funds paid by the state under Proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 74% of the Organization's revenue.

The Organization is not at risk of losing these funding sources, as long as each school maintains a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2021-22 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2017-12 - *Derivatives and Hedging (Topic 815)*	Aug-17
FASB Accounting Standards Update 2018-10 - *Codification Improvements to Topic 842 Leases*	Jul-18
FASB Accounting Standards Update 2018-15 - *Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)*	Aug-18
FASB Accounting Standards Update 2018-16 - *Derivatives and Hedging (Topic 815)*	Oct-18
FASB Accounting Standards Update 2018-17 - *Consolidation (Topic 810)*	Oct-18
FASB Accounting Standards Update 2018-18 - *Collaborative Arrangements (Topic 808)*	Nov-18
FASB Accounting Standards Update 2019-02 - *Entertainment Film Costs (Topic 926-20)*	Mar-19
FASB Accounting Standards Update 2019-10 - *Derivatives and Hedging (Topic 815)*	Nov-19
FASB Accounting Standards Update 2020-07 - *Not-For-Profit Entities (Topic 958)*	Sep-20

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the Organization.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 15, 2022, the date the financial statements were available to be issued.

B. Liquidity and Availability

The Organization's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Cash and cash equivalents	$ 265,385	$ -	$ -	$ 1,392,153	$ 1,657,538
Accounts receivable	145,058	140,534	13,164	1,168	299,924
	$ 410,443	$ 140,534	$ 13,164	$ 1,393,321	$ 1,957,462

C. Cash and Cash Equivalents

The Organization's cash and cash equivalents on June 30, 2022, consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Cash in bank accounts	$ 265,385	$ -	$ -	$ 1,392,153	$ 1,657,538
Total cash and cash equivalents	$ 265,385	$ -	$ -	$ 1,392,153	$ 1,657,538

Cash in Bank

The Organization's cash in bank ($1,657,538 as of June 30, 2022) is held in financial institutions which are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of $250,000 per depositor. As of June 30, 2022, the Organization held $1,215,394 in excess of the FDIC insured amounts. The Organization reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The Organization has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

D. Accounts Receivable

As of June 30, 2022, the Organization's accounts receivable consisted of the following:

i	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Federal Government					
ESSER II	$ 16,175	$ 17,245	$ -	$ -	$ 33,420
Other Federal Programs	10,296	5,935	13,164	-	29,395
State Government					
State Aid	-	15,490	-	-	15,490
Lottery Funding	42,024	36,393	-	-	78,417
Special Education	12,552	10,370	-	-	22,922
Local Government					
Property Tax Payments	64,011	55,101	-	-	119,112
Other Local Sources					
Other Local Sources	-	-	-	1,168	1,168
Total Accounts Receivable	$ 145,058	$ 140,534	$ 13,164	$ 1,168	$ 299,924

E. Prepaid Expenses

As of June 30, 2022, the Organization's prepaid expenses consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Rent	$ 21,448	$ 20,780	$ -	$ 2,751	44,979
Prepaid vendors	9,230	7,431	-	48,695	65,356
Insurance	-	-	-	3,470	3,470
Total Prepaid Expenses	$ 30,678	$ 28,211	$ -	$ 54,916	$ 113,805

F. Property and Equipment

Property and equipment for Golden Valley River consisted of the following at June 30, 2022:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	$ 14,324	$ -	$ -	$ 14,324
Total Depreciable Capital Assets	14,324	-	-	14,324
Total Capital Assets	14,324	-	-	14,324
Less Accumulated Depreciation	(5,491)	(2,865)	-	(8,356)
Capital Assets, Net	$ 8,833	$ (2,865)	$ -	$ 5,968

Property and equipment for Golden Valley Orchard consisted of the following at June 30, 2022:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	$ 6,239	$ -	$ -	$ 6,239
Total Depreciable Capital Assets	6,239	-	-	6,239
Total Capital Assets	6,239	-	-	6,239
Less Accumulated Depreciation	(2,392)	(1,248)	-	(3,640)
Capital Assets, Net	$ 3,847	$ (1,248)	$ -	$ 2,599

Consolidated property and equipment consisted of the following at June 30, 2022:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	$ 20,563	$ -	$ -	20,563
Total Depreciable Capital Assets	20,563	-	-	20,563
Total Capital Assets	20,563	-	-	20,563
Less Accumulated Depreciation	(7,883)	(4,113)	-	(11,996)
Capital Assets, Net	$ 12,680	$ (4,113)	$ -	$ 8,567

G. Unearned Revenue

At year end the Organization had performance obligations remaining to expend funds for multiple federal and state grants. As such, unexpended cash received is reflected in unearned revenue.

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2022:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe
Unearned Revenue, beginning of period	$ 89,710	$ 78,011	$ 28,258
Increases in unearned revenue due to cash received during the period	134,434	107,826	-
Decreases in unearned revenue due to performance obligations met during the period	(17,089)	(27,673)	(28,258)
Unearned Revenue, end of period	$ 207,055	$ 158,164	$ -

As of June 30, 2022, unearned revenue consisted of the following:

	Golden Valley River	Golden Valley Orchard
Federal Revenue:		
Title I	$ 7,022	$ 5,183
ESSER II	7,590	-
GEER	1,518	1,319
ESSER III	11,743	10,207
State Revenue:		
Educator Effectiveness	22,719	17,389
Universal Pre-K	51,402	48,776
Expanded Learning Opportunities Grant	105,061	75,290
Total	$ 207,055	$ 158,164

H. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.

b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.

c. If the Organization chooses to stop participating in some of its multi-employer plans, the Organizations may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Organization's participation in these plans for the fiscal year ended June 30, 2022, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2022, 2021 and 2020 is for the plan's year-end at June 30, 2022, 2021 and 2020, respectively. The zone status is based on information that the Organization received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Golden Valley Charter Schools for Education Renewal decreased in CalSTRS contributions from 2020 to 2021 by 1.34% followed by an increase in 2022 of 34.81%. Golden Valley Charter Schools for Education Renewal decreased in CalPERS contributions from 2020 to 2021 by 29.28% followed by an increase in 2022 of 94.08%. The fluctuation was caused by a combination of rising and declining student population and the rising pension costs during the period.

	EIN/ Pension Plan	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/
Pension Fund	Number	2022	2021	2020	Implemented
CalSTRS	34098	Yellow	Yellow	Yellow	No
CalPERS	5621014982	Yellow	Yellow	Yellow	No

	Contributions			Number of	Surcharge
Pension Fund	2022	2021	2020	Employees	Imposed
CalSTRS	$ 393,936	$ 292,224	$ 296,196	35	No
CalPERS	369,708	190,488	269,354	41	No
Total	$ 763,644	$ 482,712	$ 565,550	76	

CalSTRS:

The Organization contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2022, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 16.15% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The Organization made contributions as noted above. For the year ended June 30, 2022, the State contributed $252,799 (10.858% of certificated salaries plus an additional supplemental amount) on behalf of the School.

CalPERS:

The Organization contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, with the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Active plan members are required to contribute 7% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2010-22 was 22.91% of classified salaries. The Organization made contributions as noted above.

I. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-02 - *Leases (Topic 842)*	Feb-16	2022-23
FASB Accounting Standards Update 2016-13 - *Credit Losses (Topic326)*	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - *Intangibles, Goodwill & Other (Topic 350)*	Jan-17	2023-24
FASB Accounting Standards Update 2018-01 - *Leases (Topic 842)*	Jan-18	2022-23
FASB Accounting Standards Update 2018-11 - *Leases Targeted Improvements (Topic 842)*	Jul-18	2022-23
FASB Accounting Standards Update 2018-12 - *Financial Services Insurance (Topic 944)*	Aug-18	2024-25
FASB Accounting Standards Update 2018-14 - *Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)*	Aug-18	2022-23
FASB Accounting Standards Update 2018-19 - *Codification Improvements for Credit Losses (Topic 326)*	Nov-18	2023-24
FASB Accounting Standards Update 2018-20 - *Leases (Topic 842)*	Dec-18	2022-23

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2019-01 - *Leases (Topic 842)*	Mar-19	2022-23
FASB Accounting Standards Update 2019-09 - *Financial Services, Insurance (Topic 944)*	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - *Financial Instruments, Credit Losses*	Nov-19	2023-24
FASB Accounting Standards Update 2019-12 - *Income Taxes (Topic 740)*	Dec-19	2022-23
FASB Accounting Standards Update 2020-01 - *Investments (Topics 321, 323, and 815)*	Jan-20	2022-23
FASB Accounting Standards Update 2020-05 - *Revenue from Contracts with Customers (Topic 606)*	Jun-20	2022-23
FASB Accounting Standards Update 2020-05 - *Leases (Topic 842)*	Jun-20	2022-23
FASB Accounting Standards Update 2020-06 - *Debt (Topic 470-20)*	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - *Derivatives and Hedging (Topic 815-40)*	Aug-20	2024-25
FASB Accounting Standards Update 2020-08 - *Codification Improvements for Receivables (Topic 310-20)*	Oct-20	2022-23
FASB Accounting Standards Update 2020-10 - *Codification Improvements*	Nov-20	2025-26
FASB Accounting Standards Update 2021-02 - *Franchisors Revenue (Topic 952-606)*	Jan-21	2022-23
FASB Accounting Standards Update 2021-04 - *Earnings Per Share (Topic 260)*	May-21	2022-23
FASB Accounting Standards Update 2021-04 - *Debt Modifications and Extinguishments (Topic 470-50)*	May-21	2022-23
FASB Accounting Standards Update 2021-04 - *Stock Compensation (Topic 718)*	May-21	2022-23
FASB Accounting Standards Update 2021-04 - *Derivatives and Hedging (Topic 815-40)*	May-21	2022-23
FASB Accounting Standards Update 2021-05 - *Leases (Topic 842)*	Jul-21	2022-23
FASB Accounting Standards Update 2021-07 - *Stock Compensation (Topic 718)*	Oct-21	2022-23
FASB Accounting Standards Update 2021-08 - *Business Combinations (Topic 805)*	Oct-21	2024-25

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2021-09 - *Leases (Topic 842)*	Nov-21	2022-23
FASB Accounting Standards Update 2021-10 - *Government Assistance (Topic 832)*	Nov-21	2022-23
FASB Accounting Standards Update 2022-01 - *Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method*	Mar-22	2024-25
FASB Accounting Standards Update 2022-02 - *Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures*	Mar-22	2023-24
FASB Accounting Standards Update 2022-03 - *Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions*	Jun-22	2025-26
FASB Accounting Standards Update 2022-04 - *Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations*	Sep-22	2023-24

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the Organization.

J. School Closure

On March 9, 2022, the Governing Board for Golden Valley Charter Schools for Education Renewal voted to close Golden Valley Tahoe effective March 11, 2022. Golden Valley Charter Schools Board of Trustees voted to close the Tahoe School (GVTS) due to three primary factors. The school had no viable site. The local community college could no longer rent classrooms to GVTS and the main site was not permitted for the full enrollment of the school. The second main factor was the level of enrollment and projected enrollment was unable to sustain the budget of the school. To remain open would have taken resources from the other two schools at Golden Valley with no path to repay them. Thirdly, the parent body had greatly reduced their donations to the school while they worked with a number of faculty members to found a private school. The Board decided that it served the best interest of the students and the fiduciary responsibility of the trustees to close the school in March 2022, even though the total number of instructional minutes would have not been met. The School was issued an invoice by the California Department of Education on January 9, 2023, to recover principal apportionment funds. The remaining accounts receivable on the books as of June 30, 2022, will be written off by the Golden Valley Charter Schools for Education Renewal. Any funds received will be attempted to return through the appropriate channels.

K. Subsequent Events

On March 9, 2022, the Governing Board for Golden Valley Charter Schools for Education Renewal voted to close Golden Valley Tahoe effective March 11, 2022. The administration team will work on the closure plan for the school's assets and liabilities and work to have a closing audit for the school prepared by September 11, 2022.

Supplementary Information

Golden Valley Charter Schools for Education Renewal

Consolidating Statement of Financial Position

June 30, 2022

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Elimination	Total
Assets						
Cash and cash equivalents	$ 265,385	$ -	$ -	$ 1,392,153	$ -	$ 1,657,538
Accounts receivable	145,058	140,534	13,164	1,168	-	299,924
Accounts receivable - related entities	888,234	176,447	95,957	-	(1,160,638)	-
Prepaid expenses	30,678	28,211	-	54,916	-	113,805
Property and equipment, net	5,968	2,599	-	-	-	8,567
Total Assets	$ 1,335,323	$ 347,791	$ 109,121	$ 1,448,237	$ (1,160,638)	$ 2,079,834
Liabilities and Net Assets						
Liabilities						
Accounts payable - vendors	$ 28,713	$ -	$ -	$ 8,429	$ -	$ 37,142
Accounts payable - related entities	-	-	-	1,160,638	(1,160,638)	-
Accounts payalbe - grantor governments	167,210	15,082	109,121	-	-	291,413
Accrued payroll liabilities	46,383	35,425	-	279,170	-	360,978
Unearned revenue	207,055	158,164	-	-	-	365,219
Total Liabilities	449,361	208,671	109,121	1,448,237	(1,160,638)	1,054,752
Net Assets						
Without donor restrictions						
Undesignated	879,994	136,521	-	-	-	1,016,515
Invested in property and equipment, net of related debt	5,968	2,599	-	-	-	8,567
Total Net Assets	885,962	139,120	-	-	-	1,025,082
Total Liabilities and Net Assets	$ 1,335,323	$ 347,791	$ 109,121	$ 1,448,237	$ (1,160,638)	$ 2,079,834

See Accompanying Notes to Supplementary Information

Golden Valley Charter Schools for Education Renewal

Consolidating Statement of Activities

June 30, 2022

	Golden Valley River		Golden Valley Orchard		Golden Valley Tahoe		Home Office	Elimination	
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	Without Donor Restrictions	Total
Revenue, Support, and Gains									
Local Control Funding Formula (LCFF) sources									
State aid	$ 754,882	$ -	$ 1,488,004	$ -	$ 343,491	$ -	$ -	$ -	$ 2,586,377
Education protection account state aid	893,874	-	45,596	-	8,880	-	-	-	948,350
Transfers in lieu of property taxes	685,157	-	592,572	-	36,924	-	-	-	1,314,653
Total LCFF sources	2,333,913	-	2,126,172	-	389,295	-	-		4,849,380
Federal contracts and grants	-	29,562	-	28,427	-	-	-	-	57,989
State contracts and grants	122,664	436,874	449,812	106,536	94,869	16,718	-	-	1,227,473
Local contracts and grants	4,666	-	29,029	-	77,785	-	258,642	-	370,122
Donations, grants, and fundraising	383	-	1,192	-		-	85,278	-	86,853
Admin fees	-	-	-	-	-	-	1,268,251	(1,268,251)	-
Interest income	37	-	-	-	-	-	-	-	37
Net assets released from restriction -									
Grant restrictions satisfied	466,436	(466,436)	134,963	(134,963)	16,718	(16,718)	-	-	-
Total revenue, support, and gains	2,928,099	-	2,741,168	-	578,667	-	1,612,171	(1,268,251)	6,591,854
Expenses and Losses									
Program services expense	2,620,594	-	2,214,337	-	615,755	-	109,537	-	5,560,224
Supporting services expense	888,465	-	844,550	-	110,881	-	1,502,630	(1,268,251)	2,078,274
Total expenses and losses	3,509,059	-	3,058,887	-	726,636	-	1,612,167	(1,268,251)	7,638,498
Change in Net Assets	(580,960)	-	(317,719)	-	(147,969)	-	4	-	(1,046,644)
Net Assets, Beginning of Year	1,466,922	-	456,839	-	147,969	-	(4)	-	2,071,726
Net Assets, End of Year	$ 885,962	$ -	$ 139,120	$ -	$ -	$ -	$ -	$ -	$ 1,025,082

See Accompanying Notes to Supplementary Information

Golden Valley Charter Schools for Education Renewal

Consolidating Statement of Functional Expenses

June 30, 2022

	Golden Valley River		Golden Valley Orchard		Golden Valley Tahoe		Home Office			
	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services		
	Educational Programs	Management and General	Educational Programs	Management and General	Educational Programs	Management and General	Educational Programs	Management and General	Elimination	Total
Salaries and wages	$ 1,405,993	$ 186,259	$ 1,067,054	$ 173,504	$ 316,723	$ -	$ 76,443	$ 806,205	$ -	$ 4,032,181
Pension expense	411,417	54,502	370,684	60,273	79,806	-	17,400	183,504	-	1,177,586
Other employee benefits	77,975	10,330	80,520	13,093	27,030	-	6,797	71,680	-	287,425
Payroll taxes	72,281	9,575	53,465	8,693	13,171	-	6,298	66,425	-	229,908
Fees for services:										
Management	-	596,457	-	566,016	-	105,778	-	71,892	(1,268,251)	71,892
Legal	-	-	-	-	-	-	-	5,439	-	5,439
Audit	-	-	-	-	-	-	-	21,600	-	21,600
Professional consulting	170,097	7,145	178,709	1,701	7,181	1,389	-	10,965	-	377,187
District oversight	-	17,438	-	15,082	-	-	-	-	-	32,520
Banking and service charges	-	-	-	-	-	1,716	-	20,194	-	21,910
Advertising and promotion	1,249	-	1,090	-	1,799	-	-	13,866	-	18,004
Operation and housekeeping	61,463	-	50,700	-	48,881	-	-	11,880	-	172,924
Occupancy	257,920	-	249,155	-	88,481	-	-	33,012	-	628,568
Conferences, conventions, and meetings	53,134	-	48,524	-	4,397	-	-	21,889	-	127,944
Depreciation	2,865	-	1,248	-	-	-	-	-	-	4,113
Insurance	-	-	-	-	-	-	-	94,547	-	94,547
Other expenses:										
Books and supplies	80,932	-	78,963	-	26,025	-	-	60,932	-	246,852
Equipment rental and repair	4,734	-	6,124	-	2,261	-	-	4,929	-	18,048
Student events	20,535	-	28,102	-	-	-	2,600	-	-	51,237
Dues and memberships	-	6,758	-	6,187	-	1,998	-	837	-	15,780
Miscellaneous	-	-	-	-	-	-	-	2,833	-	2,833
Total expenses by function	$ 2,620,594	$ 888,465	$ 2,214,337	$ 844,550	$ 615,755	$ 110,881	$ 109,537	$ 1,502,630	(1,268,251)	$ 7,638,498

See Accompanying Notes to Supplementary Information

Golden Valley Charter Schools for Education Renewal

LEA Organization Structure
Year Ended June 30, 2022

Golden Valley River [#0946] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District for a five-year period expiring on June 30, 2026, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Orchard [#1728] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District on July 1, 2017, expiring on June 30, 2024, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Tahoe [#1991] is a K-6 Charter School and was granted its original charter by the Newcastle Elementary School District on September 4, 2018, expiring on June 30, 2025, pursuant to the terms of the Charter School Act of 1992, as amended.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Heather Fraser-Hurtt	Chair	Two Year Term Ending June 2022
Jennifer Huetter	Vice Chair	Two Year Term Ending June 2022
Katie Gerski-Keller	Secretary	Two Year Term Ending April 2024
Ekaterina Khmelniker	Member	Two Year Term Ending August 2023
Megan Mardones	Member	Two Year Term Ending June 2024
Stephen Quadro	Member	Two Year Term Ending June 2023

ADMINISTRATION

Caleb Buckley
Executive Director

See Accompanying Notes to Supplementary Information

Golden Valley Charter Schools for Education Renewal

Schedule of Average Daily Attendance
Year Ended June 30, 2022

Golden Valley River

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	3C72D1C5	N/A	CAA5994E	N/A
Classroom Based Attendance				
Grades TK/K-3	116.98	N/A	116.56	N/A
Grades 4-6	71.32	N/A	71.30	N/A
Grades 7-8	41.04	N/A	41.04	N/A
Total Classroom Based Attendance	229.34	N/A	228.90	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	32.15	N/A	32.56	N/A
Grades 4-6	2.11	N/A	2.14	N/A
Total Non-Classroom Based Attendance	34.26	N/A	34.70	N/A
Total ADA	263.60	N/A	263.60	N/A

Golden Valley Orchard

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	46FD2C64	N/A	F7942699	N/A
Classroom Based Attendance				
Grades TK/K-3	102.29	N/A	104.68	N/A
Grades 4-6	69.51	N/A	69.73	N/A
Grades 7-8	48.02	N/A	48.07	N/A
Total Classroom Based Attendance	219.82	N/A	222.48	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	8.16	N/A	8.11	N/A
Total Non-Classroom Based Attendance	8.16	N/A	8.11	N/A
Total ADA	227.98	N/A	230.59	N/A

See Accompanying Notes to Supplementary Information

Golden Valley Tahoe

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	A32AE6A9	N/A	N/A	N/A
Classroom Based Attendance				
Grades TK/K-3	56.17	N/A	56.17	N/A
Grades 4-6	13.66	N/A	13.66	N/A
Total Classroom Based Attendance	69.83	N/A	69.83	N/A
Total ADA	69.83	N/A	69.83	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Note: Due to the closing of Golden Valley Tahoe on March 11, 2022, the school did not submit an annual report to CDE. Therefore, the ADA from the second period report is reported for the annual report. See Note J for school closure note.

Golden Valley Charter Schools for Education Renewal

Schedule of Instructional Time
Year Ended June 30, 2022

Golden Valley River

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Kindergarten	36,000	36,750	0	36,750	175	0	175	Complied
1st Grade	50,400	50,515	0	50,515	175	0	175	Complied
2nd Grade	50,400	50,515	0	50,515	175	0	175	Complied
3rd Grade	50,400	54,445	0	54,445	175	0	175	Complied
4th Grade	54,000	54,445	0	54,445	175	0	175	Complied
5th Grade	54,000	54,445	0	54,445	175	0	175	Complied
6th Grade	54,000	54,445	0	54,445	175	0	175	Complied
7th Grade	54,000	54,445	0	54,445	175	0	175	Complied
8th Grade	54,000	54,445	0	54,445	175	0	175	Complied

Golden Valley Orchard

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Kindergarten	36,000	36,750	0	36,750	175	0	175	Complied
1st Grade	50,400	50,515	0	50,515	175	0	175	Complied
2nd Grade	50,400	50,515	0	50,515	175	0	175	Complied
3rd Grade	50,400	54,445	0	54,445	175	0	175	Complied
4th Grade	54,000	54,445	0	54,445	175	0	175	Complied
5th Grade	54,000	54,445	0	54,445	175	0	175	Complied
6th Grade	54,000	54,445	0	54,445	175	0	175	Complied
7th Grade	54,000	54,445	0	54,445	175	0	175	Complied
8th Grade	54,000	54,445	0	54,445	175	0	175	Complied

See Accompanying Notes to Supplementary Information

Golden Valley Charter Schools for Education Renewal

Schedule of Instructional Time (Continued)

Year Ended June 30, 2022

Golden Valley Tahoe

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	31,920	0	31,920	108	0	108	Not Complied
Kindergarten	36,000	34,320	0	34,320	108	0	108	Not Complied
1st Grade	50,400	34,320	0	34,320	108	0	108	Not Complied
2nd Grade	50,400	34,320	0	34,320	108	0	108	Not Complied
3rd Grade	50,400	34,320	0	34,320	108	0	108	Not Complied
4th Grade	54,000	34,320	0	34,320	108	0	108	Not Complied
5th Grade	54,000	34,320	0	34,320	108	0	108	Not Complied
6th Grade	54,000	34,320	0	34,320	108	0	108	Not Complied

Note: Due to the closure of Golden Valley Tahoe (See Note J) on March 11, 2022, the School did not meet the annual minutes requirement or the total instructional days requirement.

Golden Valley Charter Schools for Education Renewal

Schedule of Financial Trends & Analysis
Year Ended June 30, 2022

Golden Valley River

	Budget 2023	2022	2021	2020
Revenues	$ 3,133,471	$ 2,928,099	$ 2,989,056	$ 2,781,958
Expenses	3,229,370	3,509,059	2,528,752	2,821,028
Change in Net Assets	(95,899)	(580,960)	460,304	(39,070)
Ending Net Assets	$ 790,063	$ 885,962	$ 1,466,922	$ 1,006,618
Unrestricted Net Assets	$ 790,063	$ 885,962	$ 1,466,922	$ 1,002,222
Unrestricted net assets as a percentage of total expenses	24.46%	25.25%	58.01%	35.53%
Total Long Term Debt	$ -	$ -	$ -	$ -
ADA at P2	286	264	N/A	293

The School's ending net assets has decreased by $120,656 (11.99%) over the past two fiscal years. The decrease is due to a decline in ADA during this time in which expenditures increased but revenues remained steady.

Average daily attendance (ADA) has decreased by 29 over the past two years. As a result of the COVID-19 pandemic there was no reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2022-23 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to decrease by $95,899 and ADA is projected to be 286 for the 2022-23 fiscal year.

Golden Valley Orchard

	Budget 2023	2022	2021	2020
Revenues	$ 2,714,560	$ 2,741,168	$ 2,519,709	$ 2,411,245
Expenses	2,680,718	3,058,887	2,277,632	2,404,114
Change in Net Assets	33,842	(317,719)	242,077	7,131
Ending Net Assets	$ 172,962	$ 139,120	$ 456,839	$ 214,762
Unrestricted Net Assets	$ 172,962	$ 139,120	$ 456,839	$ 210,324
Unrestricted net assets as a percentage of total expenses	6.45%	4.55%	20.06%	8.75%
Total Long Term Debt	$ -		$ 50,000	$ 50,000
ADA at P2	248	228	N/A	254

The School's ending net assets has decreased by $75,642 (35.22%) over the past two fiscal years. The decrease is due to significant increase in payroll related liabilities during the 2021-22 school year.

Average daily attendance (ADA) has decreased by 26 over the past two years. As a result of the COVID-19 pandemic there was no reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2022-23 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to decrease by $33,842 and ADA is projected to be 248 for the 2022-23 fiscal year.

Golden Valley Charter Schools for Education Renewal

Schedule of Financial Trends & Analysis (Continued)
Year Ended June 30, 2022

Golden Valley Tahoe

	Budget 2023	2022	2021	2020
Revenues	N/A	$ 578,667	$ 879,441	$ 518,019
Expenses	N/A	726,636	760,828	502,188
Change in Net Assets	N/A	(147,969)	118,613	15,831
Ending Net Assets	N/A	$ -	$ 147,969	$ 29,356
Unrestricted Net Assets	N/A	$ -	$ 147,969	$ 29,356
Unrestricted net assets as a percentage of total expenses	N/A	0.00%	19.45%	5.85%
Total Long Term Debt	N/A	$ -	$ -	$ -
ADA at P2	N/A	-	N/A	49

The School's ending net assets has decreased by $29,356 (100%) over the past two fiscal years. The decrease is due to a decline in ADA which resulted in the governing board voting to close the campus on March 10, 2022, effective March 11, 2022.

The 2022-23 budget is not applicable for this school due to the closing of the school during the 2021-22 school year.

Golden Valley Charter Schools for Education Renewal

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements
Year Ended June 30, 2022

Golden Valley River

June 30, 2022 annual financial alternative form net assets:	$	885,962
Adjustments and reclassifications:		-
June 30, 2022 audited financial statements net assets:	$	885,962

Golden Valley Orchard

June 30, 2022 annual financial alternative form net assets:	$	139,120
Adjustments and reclassifications:		-
June 30, 2022 audited financial statements net assets:	$	139,120

Golden Valley Tahoe

Note: There was no reconciliation of unaudited actual financial report to audited financial statements due to the School closure (See Note J) during the 2021/22 school year. Ending net assets amounted to zero as of June 30, 2022.

A. Purpose of Schedules

Combining Statement of Financial Position

This schedule provides the information which combines the Organizations' overall statement of net position, with eliminations for activities between the Schools and the Home Office.

Combining Statement of Activities

This schedule provides the information by subdivision which combines into the Organization' overall statement of activities, with eliminations for activities between the Schools and the Home Office.

Combining Statement of Functional Expenses

This schedule provides the information by subdivision which combines into the Organizations' overall statement of functional expenses, with eliminations for activities between the Schools and the Home Office.

LEA Organization Structure

This schedule provides information about each Schools' charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measure of the number of pupils attending classes for each school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

This schedule provides the information necessary to determine if the charter schools have complied with Education Code §47612 & §47612.5 which require the following:

1) EC §47612: As a condition of apportionment 175 school days must be offered for traditional calendar. If a multi-track calendar is utilized, each track must offer 175 school days.

2) EC §47612.5: As a condition of apportionment the following annual instructional minutes must be offered:

• To pupils in Kindergarten	36,000 minutes
• To pupils in grades 1 to 3	50,400 minutes
• To pupils in grades 4 to 8	54,000 minutes
• To pupils in grades 9 to 12	64,800 minutes

Compliance with Education Code §47612 involves offering a minimum number of annual instructional minutes as defined by grade level.

An LEA that closed due to a qualifying emergency in the 2021-22 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The Organization's schools did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators each school will not be able to continue operations in the next fiscal year. Based upon the information presented, each school appears to have sufficient reserves to continue operations for the 2022-23 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the sponsoring school district via the unaudited actual financial report.

Other Independent Auditor’s Reports

WILKINSON HADLEY KING & CO. LLP
CPAS AND ADVISORS
El Cajon, CA | Berkeley, CA

Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Golden Valley Charter Schools for Education Renewal

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Golden Valley Charter Schools for Education Renewal (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Golden Valley Charter Schools for Education Renewal's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control. Accordingly, we do not express an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Golden Valley Charter Schools for Education Renewal's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

El Cajon, California
December 15, 2022

WILKINSON HADLEY KING & CO. LLP
CPAS AND ADVISORS
El Cajon, CA | Berkeley, CA

Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report on State Compliance and on Internal Control Over State Compliance

To the Board of Directors
Golden Valley Charter Schools for Education Renewal

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Golden Valley Charter Schools for Education Renewal's compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the Charter School's statutory requirements identified below for the year ended June 30, 2022.

In our opinion, Golden Valley Charter Schools for Education Renewal complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2022.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Golden Valley Charter Schools for Education Renewal and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of Golden Valley Charter Schools for Education Renewal's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Golden Valley Charter Schools for Education Renewal's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Golden Valley Charter Schools for Education Renewal's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Golden Valley Charter Schools for Education Renewal's compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Golden Valley Charter Schools for Education Renewal's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Golden Valley Charter Schools for Education Renewal's internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Golden Valley Charter Schools for Education Renewal's compliance with the state laws and regulations applicable to the following items:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe
	Procedures Performed	Procedures Performed	Procedures Performed
School Districts, County Offices of Education, and Charter Schools			
T. California Clean Energy Jobs Act	Yes	Yes	Yes
U. After/Before School Education and Safety Program	N/A	N/A	N/A
V. Proper Expenditure of Education Protection Account Funds	Yes	Yes	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes	Yes	Yes
X. Local Control and Accountability Plan	Yes	Yes	Yes
Y. Independent Study - Course Based	N/A	N/A	N/A
Z. Immunizations	Yes	Yes	Yes
AZ. Educator Effectiveness	Yes	Yes	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	Yes	Yes	Yes
CZ. Career Technical Education Incentive Grant	N/A	N/A	N/A
DZ. In Person Instruction Grant	Yes	Yes	Yes
Charter Schools			
AA. Attendance	Yes	Yes	Yes
BB. Mode of Instruction	Yes	Yes	Yes
CC. Nonclassroom-Based Instruction/Independent Study	Yes	Yes	N/A
DD. Determination of Funding for Nonclassroom-Based Instruction	N/A	N/A	N/A
EE. Annual Instructional Minutes - Classroom Based	Yes	Yes	Yes
FF. Charter School Facility Grant Program	N/A	N/A	N/A

N/A – The Charter School did not offer the program during the current fiscal year or the program applies to a different type of Local Education Agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Audit Guide and which are described in the accompanying schedule of findings and questioned costs as items 2022-001. Our opinion on each applicable state program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Golden Valley Charter Schools for Education Renewal's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Golden Valley Charter Schools for Education Renewal's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over State Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.

El Cajon, California
December 15, 2022

Auditor’s Results, Findings & Recommendations

Golden Valley Charter Schools for Education Renewal

Summary of Auditor's Results
Year Ended June 30, 2022

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
One or more material weakness(es) identified?	Yes	X No
One or more significant deficiencies identified that are not considered material weakness(es)?	Yes	X No
Noncompliance material to financial statements noted?	Yes	X No

STATE PROGRAMS

Type of auditor's report issued on compliance for state programs:	Unmodified	
Internal control over applicable state programs:		
One or more material weakness(es) identified?	Yes	X No
One or more significant deficiencies identified that are not considered material weakness(es)?	Yes	X No
Any audit findings disclosed that are required to be reported in accordance with *2021-22 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting*?	Yes	X No

Golden Valley Charter Schools for Education Renewal

Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards,* or the *2021-22 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

Finding Number: 2022-001 Attendance (10000)
Repeat Finding: No
Program Name: Instructional Minutes and Days
Questioned Costs: None
Type of Finding: State Compliance – Attendance (10000)

Criteria

If the charter school operates a multi-track calendar, verify compliance with Education Code Section 47612, by the following steps:

- Verify that the charter school operated each track for a minimum of 175 days.
- For each track, verify that the charter school provided the total number of instructional minutes, as specified in Education Code Section 47612.5.

Condition

In our review of attendance backup for instructional days and minutes, it was noted that Golden Valley Tahoe did not operate for the required number of instructional minutes or days.

Cause

Education Code 47612 requires that the charter school operate for a minimum of 175 days, and provide the total number of instructional minutes as specified. The School made a good faith effort to meet these requirements, but due to extenuating circumstances and subsequent school closure were unable to. These circumstances include not having a viable site for the school and a decrease in enrollment.

Effect

The School did not meet the conditions of apportionment identified in Education Code Section 47612.

Potential Fiscal Impact

The School received an invoice from the California Department of Education (CDE), School Fiscal Services Division to recover FY 2021-22 Principal Apportionment funds as of the Second Principal (P2) apportionment. The total billing was for $108,121.

Context

The condition was identified as a result of our complete review of the attendance program compliance requirements outlined in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.*

Recommendation

We recommend that the School cooperates with California Department of Education (CDE) to resolve any issues that arise due to the school closure before year end and not meeting required minimum days and annual minutes.

LEA Response

Due to the decrease in enrollment and lack of facility, Golden Valley Tahoe did not reach the minimum requirements for the fiscal year. The Board voted to close the Tahoe School after 108 days of instruction. There were no other options available to Golden Valley Charter Schools, in their fiduciary responsibility with public funds, but to close the School.

Golden Valley Charter Schools for Education Renewal

Schedule of Prior Year Audit Findings
Year Ended June 30, 2022

Finding/Recommendation	Status	Explanation if Not Implemented
There were no findings in the prior year audit.	N/A	N/A

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-13

MEETING DATE: 06/27/2023

SUBJECT: Options For Youth -- San Juan Charter School (OFY) 2021-2022 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board receive the 2021-2022 Annual Independent Financial Audit Report for Options For Youth - San Juan Charter School (OFY).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by OFY.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

CliftonLarsonAllen LLP (the charter school's independent auditor) has expressed its opinion for Options for Youth – San Juan, Inc ("the company') that "the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the OFY 2021-2022 audit report, ending cash was $9,119,734, total revenues equaled $13,062,481 and total expenditures equaled $12,042,710 for the period ending June 30, 2022. The audit report reflects net assets of $7,555,463.

OFY has a $1,000,000 line of credit with PMB, an affiliate company, secured by program revenue, that expires on June 12, 2024. As of June 30, 2022, there was no outstanding balance.

The findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2022, were for Monitoring Revenue Recognition Related to Deferred Revenue. In the prior year ended June 30, 2021, the finding was for Unduplicated Local Control Funding Formula Pupil Counts; the 2021 finding was not a repeated finding in 2022.

ATTACHMENT(S):
A: 2021-2022 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 06/22/2021, 06/28/2022
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)

CHARTER NUMBER #0217

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

CPAs | CONSULTANTS | WEALTH ADVISORS

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OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Options for Youth - San Juan, Inc.
Pasadena, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Options for Youth - San Juan, Inc. (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Options for Youth - San Juan, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and Government *Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Emphasis of Matters

Concentration

As discussed in Note 2 to the financial statements, the School provides services to students under the charter with San Juan Unified School District which amounted to 100% of revenues reported for the year ended June 30, 2022. The loss of charter authorization could have a material adverse effect on the School. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued a report dated January 25, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
January 25, 2023

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

CURRENT ASSETS	
Cash	$ 9,119,734
Accounts Receivable - State and Local	2,999,776
Accounts Receivable - Other	300
Prepaid Expenses and Other Assets	86,391
Total Current Assets	12,206,201
OTHER ASSETS	
Security Deposits	52,829
Property, Plant, and Equipment, Net	176,020
Total Other Assets	228,849
Total Assets	$ 12,435,050

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Expenses	$ 2,923,554
Deferred Revenue	1,956,033
Total Current Liabilities	4,879,587
Total Liabilities	4,879,587
NET ASSETS WITHOUT DONOR RESTRICTIONS	7,555,463
Total Liabilities and Net Assets	$ 12,435,050

See accompanying Notes to Financial Statements.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

REVENUES WITHOUT DONOR RESTRICTIONS	
Apportionment Revenue	$ 12,526,073
Other State Revenue	536,408
Total Revenues Without Donor Restrictions	13,062,481
EXPENSES	
Program Services:	
Educational Programs	10,792,252
Management and General	1,250,458
Total Expenses	12,042,710
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	1,019,771
Net Assets Without Donor Restrictions - Beginning of Year	6,535,692
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ 7,555,463

See accompanying Notes to Financial Statements.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Services	Management and General	Total Expenses
Salaries and Wages	$ 4,775,923	$ -	$ 4,775,923
Pension Expense	120,579	-	120,579
Other Employee Benefits	657,039	-	657,039
Payroll Taxes	403,445	-	403,445
Instructional Materials	563,524	-	563,524
Other Fees for Services	3,073,983	986,798	4,060,781
Advertising and Promotion Expenses	-	48,480	48,480
Office Expenses	-	183,725	183,725
Information Technology Expenses	56,498	-	56,498
Occupancy Expenses	880,099	(5,232)	874,867
Travel Expenses	22,713	3,490	26,203
Depreciation Expense	134,467	-	134,467
Insurance Expense	80,433	-	80,433
Other Expenses	23,549	33,197	56,746
Total Functional Expenses	$ 10,792,252	$ 1,250,458	$ 12,042,710

See accompanying Notes to Financial Statements.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets Without Donor Restrictions	$ 1,019,771
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Depreciation and Amortization	134,467
Change in Operating Assets:	
Accounts Receivable	1,085,481
Prepaid Expenses and Other Assets	53,627
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(137,155)
Deferred Revenue	488,816
Net Cash Provided by Operating Activities	2,645,007
NET CHANGE IN CASH AND CASH EQUIVALENTS	2,645,007
Cash and Cash Equivalents - Beginning of Year	6,474,727
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 9,119,734

See accompanying Notes to Financial Statements.

NOTE 1 ORGANIZATION AND MISSION

The Options for Youth - San Juan Charter School is operated by Options for Youth - San Juan, Inc. (the School) doing business as Options for Youth San Juan (OFY). The School is a nonprofit public benefit corporation. The School petitioned San Juan Unified School District (the District) for a charter and was approved by the State of California Department of Education on July 14, 1999. The District has granted the Charter through June 30, 2014. During the 2013-2014 school year, the San Juan Unified School renewed the Charter School Petition for an additional five-year term commencing on July 1, 2014 and continuing until June 30, 2022. The School charter was extended through June 30, 2024.

The School provides independent study programs for individuals not attending traditional school. The state apportionment revenues generated by the Average Daily Attendance (ADA) support the School. Actual costs of supervisorial oversight, not to exceed 1% of state apportionment revenues, are paid to the San Juan Unified School District in agreement with the School's charter.

The School's mission is to provide meaningful educational options by partnering with the community to empower its students to become responsible individuals and life-long learners who work with integrity to achieve their goals and dreams. A volunteer board of directors governs the School.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly, reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Security Deposits

Security deposits are paid in advance for various lease agreements for the School's sites.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable primarily represent amounts due from state and local governments as of June 30, 2022. Management believes that all receivables are fully collectible, therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

It is the School's policy to capitalize individual property and equipment purchases over $25,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method, over 3 to 5 years.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. It is also exempt from state franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. The United States federal and the state of California have statutes of limitations that generally range from 3 to 4 years. No open tax years are currently under examination.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, the School has conditional grants of $2,160,473, of which $1,956,033 is recognized as deferred revenue in the statement of financial position because conditions have not yet been met.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The current portion of the liability, if material, is recognized at year-end. The entire compensated absences liability is reported on the statement of financial position. After 90 days of employment, full-time employees employed for accrue 17 days of paid vacation per 12-month period, to a maximum balance of 240 hours. After five years of employment, these amounts increase to 22 days per 12-month period to a maximum of 300 hours.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Concentration

The School provides services to students under the charter with the San Juan Unified School District, which amounted to 100% of total revenue for the year ended June 30, 2022. The School performs periodic credit evaluations and generally does not require collateral.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Subsequent Events

The School has evaluated subsequent events through January 25, 2023, the date the financial statements were available to be issued.

NOTE 3 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of $12,119,810.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 4 CONCENTRATION OF CREDIT RISK

The School maintains its cash in bank deposit accounts at various institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 5 PROPERTY, PLANT, AND EQUIPMENT

Property, plant and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was $134,467 for the year ended June 30, 2022.

The components of property, plant, and equipment as of June 30, 2022 are as follows:

Furniture and Fixtures	$ 38,471
Computer Equipment	375,594
Leasehold Improvements	1,112,097
Total	1,526,162
Less: Accumulated Depreciation and Amortization	(1,350,142)
Total Property and Equipment	$ 176,020

NOTE 6 LINE OF CREDIT

The School has a $1,000,000 secured line of credit with Pathways Management Group, Inc. The line of credit is secured by the School's program revenue. The agreement expires on June 12, 2024. Interest is at the lowest published AFR in the month disbursement is made. At June 30, 2022, no amount was outstanding.

NOTE 7 OPERATING LEASES

The School leases its facilities under various lease agreements that expire through 2024. Lease expense for the year ended June 30, 2022 was $578,856.

Future minimum lease payments are as follows:

Year Ending June 30,	Amount
2023	$ 408,688
2024	114,504
2025	28,836
Total	$ 552,028

NOTE 8 EMPLOYEE BENEFIT PLAN

The School offers a 403(b) matching fund retirement account to all employees who regularly work at least 20 hours per week. When an employee enrolls in the plan and successfully completes 90 days of employment, the School will match 50% of the first 5% of compensation contributed by the employee. Employer contribution expense for the year ended June 30, 2022 was $120,579.

NOTE 9 MAJOR CONTRACTS – THIRD-PARTY SERVICE PROVIDERS

The School receives management services from its CMO, Propel, A Charter Management Group, Inc. which include business management, operational leadership, quality assurance, and training.

The School receives back-office services from 9Dot Education Solutions, LLC which includes human resources, accounting, payroll, and board relation services.

The School receives educational services from Skyrocket, Inc., which include strategic instructional planning and design, compliance, student recruitment, and district relations services.

The School purchased services from Education Dynamics, Inc. (EDI) and its subsidiary, AllTech Enterprises, LLC, for computer consulting and technical support.

During the year ended June 30, 2022, all of these services totaled 34.8% of total expenses.

NOTE 10 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include management fees, consulting service and travel, which are allocated on the basis of contractual terms.

NOTE 11 CONTINGENCIES, RISKS, AND UNCERTAINTIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

In the normal course of business, the School is subject to legal claims. After consultation with the School's legal counsel, management of the School is of the opinion that liabilities, if any, arising from such claims would not have a material effect on the School's financial position.

SUPPLEMENTARY INFORMATION

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE - UNAUDITED
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

Charter Name: Options for Youth San Juan Charter School

Charter School number authorized by the state: #0217

Date established and granting authority of each charter: The State of California Department of Education approved the charter school on July 14, 1999.

The date and a general description of any change during the year ended June 30, 2022 in a School district's boundaries: There are no changes in the charter's boundaries during the year ended June 30, 2022.

The numbers by type of schools: The School runs one type of school: a nonclassroom based independent study charter school for grades 7-12.

The Board of Directors and the administrators as of the year ended June 30, 2022 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (1-Year Term)
Barbara Gondo	President	June 2022
Aarion Brown	Secretary/Treasurer	June 2022

ADMINISTRATORS

Colleen Mullen	Executive Director
Candice Varner	Director of School
Derek Newell	Principal

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

Not Applicable – The School is nonclassroom based.

See notes to supplementary information.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF DAILY AVERAGE ATTENDANCE
YEAR ENDED JUNE 30, 2022

P-2 Report - Nonclassroom Average Daily Attendance

	Apportionment Days Claimed through P-2	Number of School Calendar Days through P-2	Average Daily Attendance P-2 Report
Track A	77,435	105	737.48
Track B	5,441	105	51.82
Track C	8,258	105	78.65
Track D	19,731	105	187.91
ADA Totals			1,055.86

	Average Daily Attendance
Grades 7-8	43.96
Grades 9-12	1,011.90
ADA Totals	1,055.86

P-Annual Report - Nonclassroom Average Daily Attendance

	Apportionment Days Claimed through P-Annual	Number of School Calendar Days through P-Annual	Average Daily Attendance P-Annual Report
Track A	84,444	175	482.54
Track B	6,629	175	37.88
Track C	9,994	175	57.11
Track D	30,463	175	174.07
ADA Totals			751.60

	Average Daily Attendance
Grades 7-8	37.29
Grades 9-12	714.31
ADA Totals	751.60

There is no Average Daily Attendance generated through classroom-based instruction.

See notes to supplementary information.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

June 30, 2022 Annual Financial Report	
Fund Balances (Net Assets)	$ 7,788,651
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Accounts Receivable - State and Local	182,656
Prepaid Expenses and Other Assets	10,584
Security Deposits	(103)
Accounts Payable and Accrued Expenses	(954,116)
Deferred Revenue	527,791
Net Adjustments and Reclassifications	(233,188)
June 30, 2022 Audited Financial Statement Fund Balances (Net Assets)	
Fund Balances (Net Assets)	$ 7,555,463

See notes to supplementary information.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2022

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the Charter School and whether the School complied with the provisions of the California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 2 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Options for Youth - San Juan, Inc.
Pasadena, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Options for Youth - San Juan, Inc. (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated January 25, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, we consider to be a material weakness.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Management Response to Findings

The School's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
January 25, 2023

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Options for Youth - San Juan, Inc.
Pasadena, California

Opinion on State Compliance

We have audited Options for Youth - San Juan, Inc.'s (the School) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The School's State compliance requirements are identified in the table below.

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit

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Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Not Applicable

Description	Procedures Performed
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
January 25, 2023

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

All audit findings must be identified as one or more of the following categories:

Five Digit Code	Finding Types
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.*

2022 – 001 Monitoring Revenue Recognition Related to Deferred Revenue **30000**

Criteria: Deferred revenue should only include amounts considered eligible for revenue recognition in future years.

Condition: During the audit, we identified amounts in deferred revenue that were no longer within the period of availability.

Effect: Deferred revenue was overstated, and payables was understated by $533,622.

Cause: The School did not review deferred revenue to determine whether amounts are past grant availability period.

Questioned Costs: None.

Repeat Finding: This is not a repeating finding.

Recommendation: We recommend that the School implement a review of deferred revenue to determine if period of availability and the ability to recognize revenue in future periods.

Management Response: The School will implement a review of deferred revenue to determine if period of availability and the ability to recognize revenue in future periods.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS—STATE COMPLIANCE

2021 – 001 Unduplicated Local Control Funding Formula Pupil Counts 40000

Criteria: Education code section 42238.02 (b)(2) requires a charter school to submit its enrolled free and reduced-price meal eligibility, foster youth and English learner pupil-level records for enrolled pupils using the California Longitudinal Pupil Achievement Data System (CalPADS). The CalPADS 1.17 and 1.18 reports should accurately report the number of students eligible for free and reduced-price meals and those identified as "English Learners."

Condition: During our testing of Options for Youth - San Juan, Inc., we compared students' family income per Free and Reduced Price Meal (FRPM) eligibility applications to the Income Eligibility Scales for 2020-21 and found three errors of students that did not have adequate support for free and reduced price meal eligibility. Full file review of the population conducted by the School noted 25 errors out of a population of 185, resulting in an error rate of 9.6%.

Effect: The School is not in compliance with Education code section 42238.02 (b)(2). The 1.17 and 1.18 Reports contained errors as follows:

Charter School Audit Adjustments to CALPADS Data - Options for Youth -San Juan, Inc. for June 30, 2021

Original		Updated		Net Change		LCFF Entitlement		
Enrollment Count	Unduplicated Pupil Count	Enrollment Count	Unduplicated Pupil Count	Enrollment Count	Unduplicated Pupil Count	Orignial Entitlement	Revised Entitlement	Adjustment
2,772	1,884	2,772	1,859	0	(25)	$ 1,617,928	$ 1,596,267	$ (21,661)

Cause: Registration for the 2020-21 School year started before the updated 2020-21 FRPM income thresholds were released. The compliance service provider provided a list in September 2020 of students with outdated income bands and an Alternate Household Income Survey to be filled out. For the students in question, a new form was not filled out, resulting in the exceptions.

Questioned Costs: Revised entitlement had a decrease of $21,661 on LCFF Entitlement.

Repeat Finding: This is not a repeating finding.

Recommendation: We recommend that the School employ additional monitoring processes to review the Free and Reduced-Price Meal (FRPM) eligibility data to ensure reporting errors are minimized and corrections are made on a timely basis.

Status: Implemented.

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SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-14

MEETING DATE: 06/27/2023

SUBJECT: Visions In Education Charter School (VIE)
2021-2022 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board receive the 2021-2022 Annual Independent Financial Audit Report for Visions In Education Charter School (VIE).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by VIE.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

James Marta & Company LLP (the charter school's independent auditor) has expressed its opinion for the Visions In Education Charter School that "the accompanying financial statements present fairly, in all material respects, the respective financial of then of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the VIE 2021-2022 audit report, ending cash was $54,247,184, total revenues equaled $77,038,168 and total expenditures equaled $69,327,827 for the period ending June 30, 2022. The audit report reflects an ending fund balance of $47,340,390 with a net position of $28,512,611.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2022.

ATTACHMENT(S):
A: 2021-2022 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2020, 06/22/2021, 06/28/2022
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

VISIONS IN EDUCATION CHARTER SCHOOL

COUNTY OF SACRAMENTO
CARMICHAEL, CALIFORNIA

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2022

VISIONS IN EDUCATION CHARTER SCHOOL

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VISIONS IN EDUCATION CHARTER SCHOOL

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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Visions In Education Charter School
Carmichael, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education (the "Charter"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Charter's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Charter's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; statement of revenues, expenditures, and changes in fund balance budget (Non-GAAP) and actual - General Fund; schedule of proportionate share of net pension liability; schedule of pension contributions and the Schedule of Changes in the Charter's Net Other Post-Employment Benefits (OPEB) Liability and Related Ratios on pages 4-8, 39, 40, 41, and 42, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

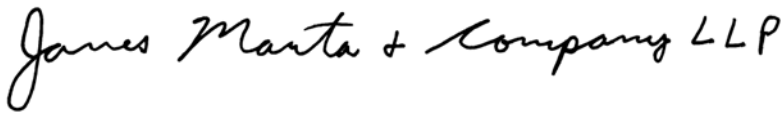
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter's basic financial statements. The *supplementary information as listed in the table of contents* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *supplementary information* is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *supplementary information* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated October 14, 2022 on our consideration of Charter's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Charter's internal control over financial reporting and compliance.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 14, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Visions In Education (the "Charter") 2021-22 annual financial report presents our discussion and analysis of the Charter's financial performance during the fiscal year that ended on June 30, 2022. Please read it in conjunction with the Charter's financial statements, which immediately follow this section.

CHARTER PROFILE

Visions In Education is located in Carmichael, California, in Sacramento County. According to the 2020 U.S. Census Bureau, Carmichael's population estimate is 79,793. The Charter is very proud to have graduated over 1,100 high school seniors in the fiscal year of 2021-2022. The Charter also continues to maintain strong attendance with students present nearly 95% of school days. Visions In Education is fully accredited by Western Association of Schools and Colleges (WASC) and was renewed in the current fiscal year.

The Charter comprises three academies servicing TK – 12 grade levels, two high school options, one early college preparatory, one independent study, and one school serving home school students. The school has a homeschool option that serves TK – 12. The Charter currently employs approximately 434 staff members.

MISSION

As an independent study/home school program, Visions In Education utilizes a standards-based education that addresses individual differences and learning styles. Visions empowers students to take ownership and responsibility for their present and future learning by developing their academic, interpersonal, intrapersonal, and technological skills.

FINANCIAL HIGHLIGHTS

Due to the steady enrollment, the Charter's reserves have remained strong. For Visions, steady enrollment means more reliance on COLA and grant funding. The Charter is committed to fiscal stability.

- General fund ending balance as of June 30, 2022 was $47,340,390.
- The Charter ended the year with a restricted ending fund balance of $1,791,889
- The General Fund available reserves as a percentage of total outgo (expenditures, other uses, and transfers out) was 18.74%, after accounting for committed balances.
- GASB 68 was implemented five years ago, which required the net pension liability to be recognized. A net pension liability of $32,115,758 was recognized as of June 30, 2022.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by $17,151,308.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities and Change in Net Position

The Statement of Net Position and the Statement of Activities report information about the Charter as a whole and about its activities. These statements include all assets and liabilities of the Charter using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Charter's net position and changes in them. Net position is the difference between assets and liabilities, one way to measure the Charter's financial health or financial position. Over time, increases or decreases in the Charter's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the Charter's enrollment, property tax base, and the condition of the Charter's facilities.

The relationship between revenues and expenses is the Charter's operating results. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the Charter. The quality of the education and the safety of our schools will likely be two important factors.

Fund Financial Statements

The fund financial statements are designed to report information about the Charter's most significant funds. Funds are accounting devices the Charter uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by bond covenants. The Charter establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues. Fund financial statements focus on individual parts of the Charter, reporting the Charter's operations in more detail than the Charter-wide statements.

- Governmental funds statements tell how basic services such as instruction and pupil services were financed in the short term as well as what remains for future spending. Most of the Charter's basic services are included in governmental funds. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information in the reconciliation statements that explains the relationship (or differences) between them.

- Proprietary funds statements offer financial information about the activities the Charter operates on a cost reimbursement basis, such as the self-insurance fund. Proprietary funds are reported in the same way as the government-wide statements. The Charter currently has one internal service fund – the self-insurance fund for dental and vision benefits.

Notes to the Basic Financial Statements

Notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in Charter-wide and fund financial statements. The notes to the financial statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the Charter's general fund budget, both the adopted and final version, with year-end actuals.

NET POSITION

The Charter's combined net position, as of June 30, 2022, was $28,512,611 reflecting an increase of 151%.

Condensed Statement of Net Position

	June 30, 2021	June 30, 2022	Change	Percentage Change
Assets				
Current assets	$ 44,490,551	$ 57,938,715	$ 13,448,164	30.2%
Capital assets	3,296,444	3,221,109	(75,335)	-2.3%
Total assets	47,786,995	61,159,824	13,372,829	28.0%
Deferred Outflows of Resources	31,795,155	33,716,681	1,921,526	6.0%
Liabilities				
Current liabilities	4,860,502	10,598,325	5,737,823	118.1%
Long-term liabilities	57,802,837	33,472,769	(24,330,068)	-42.1%
Total liabilities	62,663,339	44,071,094	(18,592,245)	-29.7%
Deferred Inflows of Resources	5,557,508	22,292,800	16,735,292	301.1%
Net Position				
Invested in capital assets, net of related debt	3,296,444	3,221,109	(75,335)	-2.3%
Restricted	20,274	1,791,889	1,771,615	8738.4%
Unrestricted	8,044,585	23,499,613	15,455,028	192.1%
Total net position	$ 11,361,303	$ 28,512,611	$ 17,151,308	151.0%

CHANGE IN NET POSITION

The Charter's total revenues increased 9.4% to $77,038,173. The total cost of all programs and services increased 5.5% to $59,886,865. The Charter's expenses are predominantly related to educating and caring for students.

Condensed Statement of Activities for the Fiscal Years Ended June 30

	2021	2022	Change	Percentage Change
Revenues				
Operating grants and contributions	$ 7,002,993	$ 10,097,246	$ 3,094,253	44.2%
Federal and state aid not restricted for specific purposes	63,111,909	66,348,198	3,236,289	5.1%
Interest and investment earnings	200,300	252,513	52,213	26.1%
Miscellaneous	115,576	340,216	224,640	194.4%
Total revenues	70,430,778	77,038,173	6,607,395	9.4%
Expenses				
Instruction	37,415,781	39,888,465	2,472,684	6.6%
Instruction-related services	13,906,473	15,158,916	1,252,443	9.0%
Pupil services	4,992,913	4,223,819	(769,094)	-15.4%
General administration	26,700	32,758	6,058	22.7%
Plant services	437,154	582,907	145,753	33.3%
Total expenses	56,779,021	59,886,865	3,107,844	5.5%
Change in net position	$ 13,651,757	$ 17,151,308	$ 3,499,551	25.6%

LONG TERM LIABILITIES

Total long-term liabilities decreased by $24,330,068 million (-42.1%).
The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

CAPITAL ASSETS

Capital assets, net of depreciation, decreased from the prior year to $3,221,109, representing a 2.3% decrease due to no new purchases and the inclusion of depreciation.

GENERAL FUND

General Fund Budgetary Highlights

The Charter's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the Charter revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on the Governor's May Revised figures and updated 45 days after the State approves its final budget. In addition, the Charter revises its budget at First and Second Interim and any other time there are significant changes.

Other than the aforementioned instance, the Charter did not incur unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

ECONOMIC FACTORS AND THE FY 2022-23 BUDGET

The Governing Board is committed to fiscal stability and fiscal solvency. As we look to the future, we do see a post-covid environment with shifting demands for independent study programs and a more competitive environment which will put pressure on our ability to maintain current enrollment levels. In addition, we expect continued pressure from the legislature as it relates to operating non-classroom programs. However, we continue to remain optimistic in our ability to manage and maintain a sustainable program into the future.

CONTACTING THE CHARTER'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the Charter's finances and to show the Charter's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Charter Office, Visions In Education, 5030 El Camino Ave, Carmichael, California 95608.

FINANCIAL SECTION

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF NET POSITION

JUNE 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 54,247,184
Receivables	3,495,631
Prepaid expenses	195,900
Capital assets, net of accumulated depreciation	3,221,109
Total Assets	61,159,824
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (Note 6)	33,632,431
Deferred outflows on OPEB (Note 7)	84,250
Total deferred outflows	33,716,681
LIABILITIES	
Accounts payable and other current liabilities	10,437,705
Unearned revenue	160,620
Long-term liabilities:	
Due within one year	669,969
Due in more than one year	32,802,800
Total Liabilities	44,071,094
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows on pensions (Note 6)	22,163,578
Deferred inflows on OPEB (Note 7)	129,222
Total deferred inflows	22,292,800
NET POSITION	
Invested in capital assets, net of related debt	3,221,109
Restricted	1,791,889
Unrestricted	23,499,613
Total Net Position	$ 28,512,611

The accompanying notes are an integral part of these financial statements.

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities				
Instruction	$ 39,888,465	$ -	$ 7,091,841	$ (32,796,624)
Instruction-related services:				
Instructional supervision	7,243,287	-	491,268	(6,752,019)
Instructional library, media and technology	1,445,634	-	-	(1,445,634)
School site administration	6,469,995	-	462,085	(6,007,910)
Pupil Services:				
Food services	2,739	-	-	(2,739)
All other pupil services	4,221,080	-	2,052,022	(2,169,058)
General administration:				
Centralized data processing	38	-	-	(38)
All other general administration	32,720	-	-	(32,720)
Plant services	582,907	-	30	(582,877)
Total governmental activities	$ 59,886,865	$ -	$ 10,097,246	(49,789,619)
General Revenues				
Taxes and subventions:				
Federal and state aid not restricted to specific purposes				66,348,198
Interest and investment earnings				252,513
Miscellaneous				340,216
Total general revenues				66,940,927
Change in net position				17,151,308
Net Position - July 1, 2021				11,361,303
Net Position - June 30, 2022				$ 28,512,611

VISIONS IN EDUCATION CHARTER SCHOOL

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2022

ASSETS	
Cash and cash equivalents	$ 54,247,184
Accounts receivable	3,495,631
Prepaid expenses	195,900
Total Assets	$ 57,938,715
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	$ 10,437,705
Unearned revenue	160,620
Total Liabilities	10,598,325
Fund balances	
Nonspendable	2,246,400
Restricted	1,791,889
Assigned	37,672,828
Unassigned	5,629,273
Total Fund Balances	47,340,390
Total Liabilities and Fund Balances	$ 57,938,715

The accompanying notes are an integral part of these financial statements.

VISIONS IN EDUCATION CHARTER SCHOOL

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2022

Total fund balances - governmental funds		$ 47,340,390
Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:		
Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.		
Capital assets at historical cost	$ 3,633,680	
Accumulated depreciation	(412,571)	
Net		3,221,109
Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
Net Pension Liability	32,115,758	
Net OPEB Liability	687,042	
Compensated absences payable	669,969	
		(33,472,769)
Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.		
Deferred outflows of resources relating to OPEB		84,250
Deferred inflows of resources relating to OPEB		(129,222)
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.		
Deferred outflows of resources relating to pensions		33,632,431
Deferred inflows of resources relating to pensions		(22,163,578)
Total net position - governmental activities		$ 28,512,611

The accompanying notes are an integral part of these financial statements.

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

REVENUES	
LCFF sources	$ 64,992,913
Other state revenues	11,450,817
Other local revenues	594,438
Total revenues	77,038,168
EXPENDITURES	
Certificated salaries	29,437,596
Classified salaries	7,014,390
Employee benefits	16,391,414
Books and supplies	6,504,394
Services and other operating expenditures	9,980,033
Total expenditures	69,327,827
Net change in fund balances	7,710,341
Fund balances, July 1, 2021	39,630,049
Fund balances, June 30, 2022	$ 47,340,390

The accompanying notes are an integral part of these financial statements.

VISIONS IN EDUCATION CHARTER SCHOOL

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVTIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Total net change in fund balances - governmental funds		$ 7,710,341
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:		
Expenditures for capital outlay:	$ -	
Depreciation expense:	(75,335)	(75,335)
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measure by the amounts earned. The difference between compensated absences paid and compensated absences earned was:		6,023
Other postemployment benefits (OPEB): In government funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:		(16,840)
Pensions: In government funds, pension costs are recognized when employer contributions are made in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:		9,527,119
Total change in net position - governmental activities		$ 17,151,308

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ACCOUNTING POLICIES

Visions In Education Charter School (the "Charter") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the Charter conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. For state entitlement programs, the Charter has elected to match the revenues in the period that program expenditures are made to be consistent with the accounting for grants and other revenues.

B. REPORTING ENTITY

The Board of Directors is the level of government which has governance responsibilities over all activities related to public elementary school education in the Charter. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board, since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

C. BASIS OF PRESENTATION

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the Charter. These statements include the financial activities of the overall government, except for fiduciary activities and component units. At June 30, 2022, the Charter School has no component units for financial reporting purposes. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position presents information on all of the Charter's assets and liabilities, with the difference between the two presented as net position. Net position is reported as one of three categories: invested in capital assets, net of related debt; restricted or unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Charter's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are, therefore, clearly identifiable to a particular function. The Charter does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the Charter, with certain exceptions. The comparison of direct expenses with program revenues identifies the

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

extent to which each governmental function is self-financing or draws from the general revenues of the Charter.

The Charter reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense function. Interest on long-term liabilities is considered an indirect expense and is reported separately in the Statement of Activities.

Fund Financial Statements

Fund financial statements report detailed information about the Charter. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Charter, “available” means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the Charter receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

which the Charter must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Charter on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

E. FUND ACCOUNTING

The accounts of the Charter are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Charter resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The Charter funds and account groups are as follows:

Governmental Funds:

General Fund is the general operating fund of the Charter. It is used to account for all transactions except those required or permitted by law to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Charter has no special revenue funds.

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The Charter has no capital projects funds.

F. BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the Charter's Board of Directors must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The Charter's Board of Directors satisfied these requirements.

The Charter employs budgetary control by major object code and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. The budgets are revised during the year by the Board of Directors to provide for unanticipated revenues and expenditures. The originally adopted and final revised budget for the General Fund is presented as Required Supplementary Information.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. ACCOUNTS RECEIVABLE

Receivables are made up principally of amounts due from the State of California. The Charter School has determined that no allowance for doubtful accounts was needed as of June 30, 2022.

H. CAPITAL ASSETS

Capital assets are those purchased or acquired with an original cost of $15,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using the straight-line basis over 4 -30 years depending on asset types.

I. COMPENSATED ABSENCES

All vacation pay plus related payroll taxes are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. ACCUMULATED SICK LEAVE

Sick leave benefits are not recognized as liabilities of the Charter. The Charter's policy is to record sick leave as an operating expenditure in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

K. RESTRICTED NET POSITION

Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

When both restricted and unrestricted resources are available for use, it is the Charter's policy to use restricted resources first, then, unrestricted resources as they are needed.

L. FINANCING LEASES

A lease is defined as a contract that coveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for financial leases are recorded in the financial statements to the extent that the Charter's lease capitalization threshold is met, $500,000. Amortization of related assets using the straight-line method over the life of the contract. As of June 30, 2022, the Charter did not have any financial leases that met the threshold.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. UNEARNED REVENUE

Cash received for federal and state special projects and programs is recognized as revenue to the extent that the qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

N. PREPAID EXPENSES

Any future expenses that are paid for ahead of the fiscal year end are recorded as prepaid expenses. These expenses consist of prepayments of credit cards and insurance costs.

O. PROPERTY TAX

The Charter's revenue limit is received from a combination of local property taxes, state apportionments, and other local sources.

Secured property taxes are levied as an enforceable lien on property as of March 1. Taxes are payable in two installments, on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Sacramento bills and collects the taxes for the Charter. Tax revenues are recognized by the Charter when received.

P. ENCUMBRANCES

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

Q. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

R. ELIMINATIONS AND RECLASSIFICATIONS

In the process of aggregating data for the government-wide statements, some amounts reported as interfund activity and balances in the fund financial statements were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. PENSIONS

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Charter School's California Public Employees' Retirement System (CalPERS) and California State Teachers Retirement System (STRS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and STRS, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *"Fund Balance Reporting and Governmental Fund Type Definitions"*, the Charter is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority: the Board of Directors. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Directors.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the Charter's adopted policy, only the Board of Directors is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the Charter considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

For purposes of measuring the Charter School's OPEB liability, deferred outflows of resources and deferred inflows of resources, information about the fiduciary net position of the Charter's OPEB Plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

V. DEFERRED INFLOWS AND OUTFLOWS

In addition to assets, the statement of net position includes a separate sections for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time.

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 consist of the following:

	Governmental Activities
Cash in County Treasury	$ 52,196,684
Cash in revolving fund	2,050,500
Total cash held	$ 54,247,184

A. Cash in County Treasury

Pooled Funds

In accordance with Education Code Section 41001, the Charter maintains substantially all of its cash in the interest-bearing Sacramento County Treasurer's Pooled Investment Fund. The Charter is considered to be an involuntary participant in an external investment pool. The fair value of the Charter School's investment in the pool is reported in the financial statements at amounts based upon the Charter School's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The weighted average maturity of the pool is 278 days. The pool is rated AAA by Standard and Poor's. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interest Rate Risk

The Charter does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2022, the Charter had no significant interest rate risk related to cash and investments held.

Credit Risk

The Charter does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk

The Charter does not place limits on the amount it may invest in any one issuer. At June 30, 2022, the Charter had no concentration of credit risk.

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Additions and Transfers	Deletions and Transfers	Balance June 30, 2022
Non-depreciable assets:				
Land	$ 1,336,000	$ -	$ -	$ 1,336,000
Work in progress	-	-	-	-
	1,336,000	-	-	1,336,000
Depreciable assets:				
Site Improvements	43,650	-	-	43,650
Buildings and improvements	2,036,123	-	-	2,036,123
Equipment	217,907	-	-	217,907
	2,297,680	-	-	2,297,680
Totals, at cost	3,633,680	-	-	3,633,680
Accumulated depreciation:				
Site Improvements	(11,822)	(10,912)	-	(22,734)
Buildings and improvements	(128,190)	(61,084)	-	(189,274)
Furniture and equipment	(197,224)	(3,339)	-	(200,563)
	(337,236)	(75,335)	-	(412,571)
Depreciable assets, net	1,960,444	(75,335)	-	1,885,109
Capital assets, net	$ 3,296,444	$ (75,335)	$ -	$ 3,221,109

Depreciation expense for the year ended June 30, 2022 was allocated as follows:

Instruction	$ 61,084
Instructional Library and Technology	10,912
Plant Services	3,339
Total depreciation expense	$ 75,335

4. LONG-TERM LIABILITIES

Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term debt for the year ended June 30, 2022 is shown below:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Balance Due In One Year
Net pension liability	$ 56,510,441	$ -	$ 24,394,683	$ 32,115,758	$ -
Net OPEB liability	616,404	70,638	-	687,042	-
Compensated Absences	675,992	-	6,023	669,969	669,969
Totals	$ 57,802,837	$ 70,638	$ 24,400,706	$ 33,472,769	$ 669,969

Net Pension Liability

Net pension liability is accrued in accordance with provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions.* Employee Retirement Systems are discussed further in Note 6 to the basic financial statements.

Net OPEB Liability

Net Other Post-Employment Benefits (OPEB) liability is accrued in accordance with provisions of Statement No. 75, *Accounting and Financial Reporting for Other Post-Employment Benefits.* Post-employment benefits are discussed further in Note 7 to the basic financial statements.

5. FUND BALANCES

The Charter reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	General Fund
Nonspendable:	
Revolving Cash	$ 2,050,500
Prepaid Expenses	195,900
Total Nonspendable	2,246,400
Restricted:	
Other Restricted Local	1,791,889
Total Restricted	1,791,889
Assigned:	
PERS/STRS Increases	6,182,198
Technology Purchases	7,000,000
Facilities Acquisitions	9,000,000
Reserve Required by Charter Authorizer	12,990,630
New Social Support Services	2,500,000
Total Assigned	37,672,828
Unassigned:	
Reserve for Economic Uncertainties	5,629,273
Total Unassigned	5,629,273
Total Fund Balances	$ 47,340,390

6. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Plan Description

California Public Employees' Retirement System (CalPERS)

The Charter contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Headquarters, 400 Q Street, Sacramento, California 95811.

State Teachers' Retirement System (STRS)

The Charter contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	CalPERS		CalSTRS	
Hire date	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2% @ 55	2% @ 62	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	7%	10.25%	10.205%
Required employer contribution rates	22.910%	22.910%	16.92%	16.92%

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Contributions

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Charter is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

STRS

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2022, the contributions reported as deferred outflows of resources related to pensions recognized as part of pension expense for each Plan were as follows:

	CalPERS	STRS	Total
Contributions - employer	$ 1,753,126	$ 4,612,379	$ 6,365,505
On behalf contributions - state	-	3,262,610	3,262,610
Total	$ 1,753,126	$ 7,874,989	$ 9,628,115

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the Charter's reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	Proportionate Share of Net Pension Liability
CalPERS	$ 10,268,116
STRS	21,847,642
Total Net Pension Liability	$ 32,115,758

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The Charter's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The Charter's proportion of the net pension liability was based on a projection of the Charter's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Charter's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

Measurement Dates	Fiscal Year	CalPERS	STRS
June 30, 2020	2020-21	0.04656%	0.04357%
June 30, 2021	2021-22	0.05050%	0.04801%
Change - Increase (Decrease)		0.00394%	0.00444%

For the year ended June 30, 2022, the Charter recognized pension expense of $9,527,119. At June 30, 2022, the Charter reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS		STRS		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 1,753,126	$ -	$ 7,874,989	$ -	$ 9,628,115	$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2020-21	123,156	248,141	314,404	784,457	437,560	1,032,598
Changes of Assumptions	191,419	-	12,123,185	-	12,314,604	-
Differences between Expected and Actual Experience	843,931	18,155	230,448	3,885,310	1,074,379	3,903,465
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,996,139	-	8,181,634	173,462	10,177,773	173,462
Net differences between projected and actual investment earnings on pension plan investments	-	3,007,824	-	14,046,229	-	17,054,053
Total	$ 4,907,771	$ 3,274,120	$ 28,724,660	$ 18,889,458	$ 33,632,431	$ 22,163,578

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Outflows/ (Inflows) of Resources
2023	$ 1,036,286	$ 202,878	$ 1,239,164
2024	41,484	529,129	570,613
2025	(409,124)	213,466	(195,658)
2026	(788,121)	(1,236,281)	(2,024,402)
2027	-	1,582,876	1,582,876
Thereafter	-	668,145	668,145
Total	$ (119,475)	$ 1,960,213	$ 1,840,738

Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.50%	2.75%
Payroll Growth Rate	2.75%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return [(1)]	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

[(1)] Net of pension plan investment expenses, including inflation

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

STRS changed the mortality assumptions based on the July 1, 2015 through June 30, 2018, experience study adopted by the board in January 2020. STRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are STRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

Discount Rate

CalPERS

The discount rate used to measure the total pension liability for the Plan was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

	CalPERS		
Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 [a]	Real Return Years 11+ [b]
Public Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	100.0%		

[a] An expected inflation of 2.00% used for this period
[b] An expected inflation of 2.92% used for this period

Discount Rate

STRS

The discount rate used to measure the total pension liability was 7.10%, which was unchanged from prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases actuarially determined. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from STRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, STRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of the June 30, 2021 measurement date, are summarized in the following table:

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

	STRS	
Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return [a]
Public Equity	42.0%	4.80%
Real Estate	15.0%	3.60%
Private Equity	13.0%	6.30%
Fixed Income	12.0%	1.30%
Risk Mitigating Strategies	10.0%	1.80%
Inflation Sensitive	6.0%	3.30%
Cash/Liquidity	2.0%	-0.40%
Total	100%	

[a] 20-year average

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Charter's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Charter's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalPERS		
	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability/(Asset)	$ 17,313,486	$ 10,268,116	$ 4,418,948

	STRS		
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	$ 44,473,979	$ 21,847,642	$ 3,068,214

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS and STRS comprehensive annual financial reports available on the CalPERS' and STRS' websites.

Payable to the Pension Plan

As of June 30, 2022, the Charter had no outstanding required contributions to the pension plans.

7. OTHER POSTEMPLOYEMENT BENEFITS

General Information about the OPEB Plan

Plan description:
The Charter's defined benefit Other Post Employment Benefit Program (the Plan), provides post-employment health care benefits (medical and dental) under a single employer defined benefit OPEB plan to management who are eligible to retire from the Charter School and have completed a minimum of 5 years of employment with the Charter School. The plan does not issue separate financial statements. Health care benefits are provided for management employees who are eligible to retire under a single employer defined benefit OPEB plan, and have completed a minimum of 5 years of employment with the Charter School and are at least 55 and has not yet reached 65. Health care benefits are provided to these employees until they have attained the age of 65. As of June 30, 2022, the Charter has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the Charter School's total OPEB liability.

The Board of Directors has the authority to establish or amend the benefit terms offered by the Plan. The Board of Director's also retains the authority to establish the requirements for paying the Plan benefits as they come due.

Employees Covered by Benefit Terms:
For the fiscal year ended June 30, 2022, the Charter had 21 active employees and 0 retired employees receiving benefits.

Benefits Provided:
The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are not eligible for coverage. Only management employees of the Charter in a management position prior to July 1, 2018 and who remain continuously employed in a management position prior to retirement are eligible to receive postemployment health care benefits. No other employees are not eligible to receive postemployment health care benefits.

Contributions:
California Government Code specifies that the Charter School's contribution requirements for covered employees are established and may be amended by the Board of Directors. Retirees participating in the group insurance plans offered by the Charter have 100% of the active premiums paid for by the Charter. In future years, contributions are assumed to increase at the same rate as premiums. The Charter's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65.

6. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

Net OPEB Liability

The Charts Net OPEB Liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020.

Actuarial Assumptions: The Net OPEB Liability in June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Funding method	Entry Age Normal Cost, level percent of pay
Asset valuation method	Not applicable ($0; no OPEB trust has been established)
Municipal bond index	S&P General Obligation Municipal Bond 20 Year High Grade Index
Discount rate	2.66% as of June 30, 2020 Measurement Date
	2.18% as of June 30, 2021 Measurement Date
Salary increases	3.00% per year
General inflation rate	2.50% per year
Investment rate of return	2.18%
Healthcare cost trend rate	5.70% and fluctuate down to 4.00% for years 2076 and later

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2021	$ 616,404	$ -	$ 616,404
Changes for the year:			
Service cost	42,612	-	42,612
Interest	17,451	-	17,451
Plan experience	-	-	-
Employer contributions	-	5,961	(5,961)
Net investment income	-	-	-
Benefit payments	(5,961)	(5,961)	-
Changes of assumptions	16,536	-	16,536
Administrative expense	-	-	-
Net changes	70,638	-	70,638
Balances at June 30, 2022	$ 687,042	$ -	$ 687,042

7. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

Discount Rate:
The discount rate used to measure the total OPEB liability was 2.18 percent as of June 30, 2021 measurement date. The rate decreased from 2.66 percent; the rate used as of June 30, 2020 measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from school districts will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates:
The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.18 percent) or 1-percentage-point higher (3.18 percent) than the current discount rate:

	1% Decrease (1.18%)	Discount Rate (2.18%)	1% Increase (3.18%)
Net OPEB liability (asset)	$ 722,114	$ 687,042	$ 652,818

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.
The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.7 percent) or 1-percentage-point higher (6.7 percent) than the current healthcare cost trend rates:

	Current Trend - 1%	Current Trend	Current Trend + 1%
Net OPEB liability (asset)	$ 626,478	$ 687,042	$ 755,804

OPEB plan assets
The plan did not have any assets as of June 30, 2022.

7. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Charter recognized OPEB expense of $16,840. At June 30, 2022, the Charter reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 54,205	$ 9,240
Differences between expected and actual experience	-	119,982
Net difference between projected and actual earnings on investments	-	-
Deferred contributions	30,045	-
Total	$ 84,250	$ 129,222

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Total Deferred Outflows/(Inflows) of Resources
2023	$ 16,867
2024	(13,178)
2025	(13,178)
2026	(11,674)
2027	(10,492)
Thereafter	(13,317)
Total	$ (44,972)

Payable to the OPEB Plan:

There were no amounts payable to the plan as of June 30, 2022.

8. EXCESS EXPENDITURES OVER APPRORIATION

For the year ended June 30, 2022, there were excess expenditures in the amount of $3,262,676 for employees related to the additional and CalSTRS On-Behalf contributions in the current year. The Charter incurred unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised. Excess of expenditures over appropriations for the year ended June 30, 2022 were as follows:

	Excess Expenditures
General Fund	
Employee benefits	$ 3,262,676

The excess is not in accordance with Education Code 42600.

9. JOINT VENTURES

Schools Insurance Authority

The Charter is a member of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program. The program covers workers' compensation, property/liability, dental and health and welfare insurance. The membership includes the school charters in Placer, Sacramento and El Dorado counties and their respective county offices. The Executive Board controls the operations of SIA, including selections of management and approval of operating budgets.

The relationship between Visions In Education Charter School and SIA is such that SIA is not a component unit of the Charter for financial reporting purposes.

Condensed financial information of SIA for the most recent fiscal year is available as follows:

	SIA June 30, 2021*
Total Assets	$ 217,113,543
Deferred Outflows of Resources	1,855,968
Total Liabilities	87,859,871
Deferred Inflows of Resources	751,640
Net Position	$ 130,358,000
Revenues	$ 73,201,625
Expenditures	57,783,763
Change in Net Position	$ 15,417,862

* Most recent information available.

Audited financial statements for SIA are prepared annually and can be obtained from the Authority's finance director.

10. COMMITMENTS AND CONTINGENCIES

The Charter is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Charter.

Also, the Charter has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

11. SUBSEQUENT EVENTS

Management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2022 through October 14, 2022, the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
REVENUES				
LCFF sources	$ 68,619,878	$ 64,992,913	$ 64,992,913	$ -
Other state revenues	5,926,274	8,356,729	11,450,817	3,094,088
Other local revenues	391,356	594,441	594,438	(3)
Total revenues	74,937,508	73,944,083	77,038,168	3,094,085
EXPENDITURES				
Certificated salaries	29,845,537	29,437,603	29,437,596	7
Classified salaries	7,283,298	7,014,403	7,014,390	13
Employee benefits	13,891,574	13,128,738	16,391,414	(3,262,676)
Books and supplies	9,187,610	8,396,542	6,504,394	1,892,148
Services and other operating expenditures	11,052,781	9,980,036	9,980,033	3
Total expenditures	71,260,800	67,957,322	69,327,827	(1,370,505)
Net change in fund balances	3,676,708	5,986,761	7,710,341	1,723,580
Fund balances, July 1, 2021	39,630,049	39,630,049	39,630,049	-
Fund balances, June 30, 2022	$ 43,306,757	$ 45,616,810	$ 47,340,390	$ 1,723,580

See notes to required supplementary information.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CalPERS	June 30, 2014 [1]	June 30, 2015 [1]	June 30, 2016 [1]	June 30, 2017 [1]	June 30, 2018 [1]	June 30, 2019 [1]	June 30, 2020 [1]	June 30, 2021 [1]
Proportion of the net pension liability (asset)	0.04031%	0.04245%	0.04164%	0.04106%	0.03212%	0.04422%	0.04656%	0.05050%
Proportionate share of the net pension liability (asset)	$ 4,576,551	$ 6,257,622	$ 8,223,987	$ 9,802,765	$ 8,564,421	$ 12,887,171	$ 14,284,673	$ 10,268,116
Covered payroll [2]	$ 4,113,618	$ 4,669,807	$ 4,261,442	$ 4,682,371	$ 3,643,035	$ 5,609,487	$ 8,422,116	$ 6,545,770
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	111.25%	134.00%	192.99%	209.35%	235.09%	229.74%	169.61%	156.87%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%
Proportionate share of aggregate employer contributions [3]	$ 484,214	$ 553,232	$ 591,829	$ 727,219	$ 658,005	$ 1,106,247	$ 1,743,378	$ 1,499,636

STRS	June 30, 2014 [1]	June 30, 2015 [1]	June 30, 2016 [1]	June 30, 2017 [1]	June 30, 2018 [1]	June 30, 2019 [1]	June 30, 2020 [1]	June 30, 2021 [1]
Proportion of the net pension liability (asset)	0.03101%	0.03279%	0.03360%	0.03283%	0.03800%	0.03977%	0.04357%	0.04801%
Proportionate share of the net pension liability (asset)	$ 18,120,470	$ 22,073,361	$ 27,177,243	$ 30,364,698	$ 34,928,797	$ 35,917,455	$ 42,225,768	$ 21,847,642
Covered payroll [2]	$ 12,831,441	$ 12,594,101	$ 14,283,394	$ 15,170,714	$ 17,931,431	$ 20,350,865	$ 26,411,368	$ 29,107,358
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	141.22%	175.27%	190.27%	200.15%	194.79%	176.49%	159.88%	75.06%
Plan fiduciary net position as a percentage of the total pension liability (asset)	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%
Proportionate share of aggregate employer contributions [3]	$ 1,139,432	$ 1,351,347	$ 1,796,851	$ 2,189,134	$ 2,919,237	$ 3,479,998	$ 4,265,436	$ 4,924,965

[1] Historical information is required only for measurement periods for which GASB 68 is applicable.

[2] Covered payroll is the payroll on which contributions to a pension plan are based.

[3] The Plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate contributions is based on the Plan's proportion of fiduciary net position as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

See notes to required supplementary information.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF PENSION CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CalPERS	Fiscal Year 2014-15 [1]	Fiscal Year 2015-16 [1]	Fiscal Year 2016-17 [1]	Fiscal Year 2017-18 [1]	Fiscal Year 2018-19 [1]	Fiscal Year 2019-20 [1]	Fiscal Year 2020-21 [1]	Fiscal Year 2021-22 [1]
Contractually required contribution [2]	$ 484,214	$ 553,232	$ 591,829	$ 727,219	$ 658,005	$ 1,106,247	$ 1,743,378	$ 1,499,636
Contributions in relation to the contractually required contribution [2]	(494,420)	(600,406)	(721,182)	(830,086)	(1,397,670)	(1,322,516)	(1,502,930)	(1,753,126)
Contribution deficiency (excess)	$ (10,206)	$ (47,174)	$ (129,353)	$ (102,867)	$ (739,665)	$ (216,269)	$ 240,448	$ (253,490)
Covered payroll [3]	$ 4,113,618	$ 4,669,807	$ 4,261,442	$ 4,682,371	$ 3,643,035	$ 5,609,487	$ 8,422,116	$ 6,545,770
Contributions as a percentage of covered payroll [3]	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%

STRS	Fiscal Year 2014-15 [1]	Fiscal Year 2015-16 [1]	Fiscal Year 2016-17 [1]	Fiscal Year 2017-18 [1]	Fiscal Year 2018-19 [1]	Fiscal Year 2019-20 [1]	Fiscal Year 2020-21 [1]	Fiscal Year 2021-22 [1]
Contractually required contribution [2]	$ 1,139,432	$ 1,351,347	$ 1,796,851	$ 2,189,134	$ 2,919,237	$ 3,479,998	$ 4,265,436	$ 4,924,965
Contributions in relation to the contractually required contribution [2]	(1,331,845)	(1,757,827)	(2,157,347)	(2,643,500)	(3,453,747)	(4,134,609)	(4,200,374)	(4,612,379)
Contribution deficiency (excess)	$ (192,413)	$ (406,480)	$ (360,496)	$ (454,366)	$ (534,510)	$ (654,611)	$ 65,062	$ 312,586
Covered payroll [3]	$ 12,831,441	$ 12,594,101	$ 14,283,394	$ 15,170,714	$ 17,931,431	$ 20,350,865	$ 26,411,368	$ 29,107,358
Contributions as a percentage of covered payroll [3]	8.880%	10.730%	12.580%	14.430%	16.280%	17.100%	16.150%	16.920%

(1) Historical information is required only for measurement periods for which GASB 68 is applicable.

(2) Employers are assumed to make contributions equal to the contractually required contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the contractually required contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

(3) Covered payroll is the payroll on which contributions to a pension plan are based.

See notes to required supplementary information.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF CHANGES IN THE CHARTER'S NET OPEB LIABILITY AND RELATED RATIOS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	2022*	2021*	2020*	2019*	2018*
Total OPEB liability					
Service cost	$ 42,612	$ 43,971	$ 41,518	$ 43,982	$ 46,288
Interest	17,451	18,457	17,898	21,899	17,435
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	(86,457)	-	(328,539)	-
Changes of assumptions	16,536	24,930	6,368	266,633	(22,670)
Benefit payments	(5,961)	(2,391)	(13,936)	(18,152)	(23,294)
Net change in total OPEB liability	70,638	(1,490)	51,848	(14,177)	17,759
Total OPEB liability - beginning	616,404	617,894	566,046	580,223	562,464
Total OPEB liability - ending (a)	$ 687,042	$ 616,404	$ 617,894	$ 566,046	$ 580,223
Plan fiduciary net position					
Contributions - employer	$ 5,961	$ 2,391	$ 13,936	$ 18,152	$ 23,294
Net investment income	-	-	-	-	-
Benefit payments	(5,961)	(2,391)	(13,936)	(18,152)	(23,294)
Administrative expense	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -
Charter's net OPEB liability - ending (a) - (b)	$ 687,042	$ 616,404	$ 617,894	$ 566,046	$ 580,223
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	$ 2,417,280	$ 3,298,516	$ 3,130,074	$ 3,143,880	$ 2,740,537
Charter's net OPEB liability as a percentage of covered-employee payroll	28.4%	18.7%	19.7%	18.0%	21.2%

* GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2022) are shown in the table.

See notes to required supplementary information.

1. PURPOSE OF SCHEDULES

A - Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP) and Actual – General Fund

The Charter employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Directors to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information.

B - Schedule of Changes in the Charter's Net OPEB Liability and Related Ratios

Benefit changes: There were no changes to benefits.

Changes of assumptions: The discount rate decreased from 2.66% as of June 30, 2020 to 2.18% as of June 30, 2021.

Fiscal year 2018 was the first year of implementation, therefore only five years are shown. The schedule below summarizes the estimates used by the actuary of OPEB.

Funding method	Entry Age Normal Cost
Amortization method	Level percentage of pay
Asset valuation method	Not applicable ($0; no OPEB trust has been established)
Municipal bond index	S&P General Obligation Municipal Bond 20 Year High Grade Index
General inflation rate	2.50% per year
Healthcare cost trend rate	5.70% and fluctuate down to 4.00% for years 2076 and later
Salary increases	3.00% per year; since benefits do not depend on salary, this is used only to allocate the actuarial cost of benefits between service years
Investment rate of return	2.18%

1. PURPOSE OF SCHEDULES (CONTINUED)

C - Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the Charter School's proportionate share of the net pension liability (NPL), the Plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the Charter School. Fiscal year 2015 was the first year of implementation, therefore only eight years are shown. In the future, as data becomes available, ten years of information will be presented.

Changes of Assumptions
There were no changes in the assumptions used in the calculation of both the CalPERS and STRS collective net pension liabilities.

Changes in Benefit Terms
There were no changes in benefit terms since the previous valuations for both CalPERS and STRS.

D - Schedule of Pension Contributions

If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll. Fiscal year 2015 was the first year of implementation, therefore only eight years are shown. In the future, as data becomes available, ten years of information will be presented.

	CalPERS	STRS
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.50%	2.75%
Payroll Growth Rate	2.75%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return [1]	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

[1] Net of pension plan investment expenses, including inflation

SUPPLEMENTARY INFORMATION

VISIONS IN EDUCATION CHARTER SCHOOL

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2022

Visions In Education was established in April 1995. There were no changes in the boundaries of the Charter during the year. The Charter is a political subdivision of the State of California. The Charter currently operates an online school program.

BOARD OF DIRECTORS

Name	Office	Term Expires June 30,
Mark Holman	Chairperson	2023
Terrence Shelton	Vice-Chairperson	2023
Venessa Belair	Member	2024
Thomas Knox	Member	2025
Katie McCleary	Member	2024

ADMINISTRATION

Steve Olmos, Ed. D.
Superintendent

Tom Tafoya
Chief Operations Officer

Larry Falcon
Controller

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Second Period Report	Revised Second Period Report*	Annual Report
Elementary			
TK through third	1,494.44	1,494.44	1,482.84
Fourth through Eighth	1,707.92	1,707.28	1,691.31
Special Education	4.80	4.80	4.80
Subtotal	3,207.16	3,206.52	3,178.95
Secondary			
Ninth through Twelfth	3,117.18	3,117.18	3,052.83
Special Education	2.06	2.06	2.06
Subtotal	3,119.24	3,119.24	3,054.89
Total	6,326.40	6,325.76	6,233.84

* The revision to the Second Period of Attendance was not the result of the audit.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

The Charter only offers independent study. There is no instructional time.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOLS

FOR FISCAL YEAR ENDED JUNE 30, 2022

There are no charter schools reported.

VISIONS IN EDUCATION CHARTER SCHOOL

RECONCILIATION OF ANNUAL FUNANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

There were no audit adjustments made to any funds of the Charter.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

There were no federal funds expended by the Charter in the fiscal year.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Adopted Budget 2022/2023	Actuals 2021/2022	Actuals 2020/2021	Actuals 2019/2020
General Fund				
Revenues and Other Financial Sources	$ 77,197,028	$ 77,038,168	$ 70,430,784	$ 69,848,297
Expenditures	77,152,526	69,327,827	65,617,503	66,838,799
Other Uses and Transfers Out	-	-	-	-
Total Outgo	77,152,526	69,327,827	65,617,503	66,838,799
Change in Fund Balance	44,502	7,710,341	4,813,281	3,009,498
Ending Fund Balance	$ 47,384,892	$ 47,340,390	$ 39,630,049	$ 34,816,768
Available Reserves	$ 45,982,147	$ 5,629,273	$ 13,153,169	$ 8,948,171
Reserve for Economic Uncertainties	$ -	$ 5,629,273	$ 13,153,169	$ 8,948,170
Unassigned Fund Balance	$ 45,982,147	$ -	$ -	$ 1
Available Reserves as a Percentage of Total Outgo	59.6%	8.1%	20.0%	13.4%
Total Long-Term Debt	$ 32,802,800	$ 33,472,769	$ 57,802,837	$ 50,076,358
Average Daily Attendance at P-2	6,413	6,326	6,342	6,342

*The information for the charter was not readily available

The general fund balance has increased by $15,533,120 over the past two years.

The Charter experienced an operating surplus over the past year and anticipates incurring an operating surplus during fiscal year 2022-2023.

Total long-term liabilities have decreased by $16,603,589 over the past two years due to the decrease in the net pension.

Average Daily Attendance (ADA) has decreased by 16 over the past two years. The Charter anticipates an increase in the fiscal year 2022-2023.

1. PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the Charter. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Charter and whether the Charter complied with the provisions of Education Code Sections 46200 through 46206. Charters must maintain their instructional minutes in accordance with the State's standard requirement as required by Education Code Section 46201(b).

C. Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds, as reported in the Annual Financial and Budget Report to the audited financial statements.

E. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes federal grant activity of the Charter and is presented under the modified accrual basis of accounting. The April 2022 Edition of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Uniform Guidance and state requirements. Therefore, some amounts presented in this schedule may differ from amounts used in the preparation of the general purpose financial statements. The Charter has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

F. Schedule of Financial Trends and Analysis

This schedule discloses the Charter's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the Charter's ability to continue as a going concern for a reasonable period of time.

2. EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosures in the financial statements of Charters which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2022, the Charter has not adopted such a program.

OTHER INDEPENDENT AUDITOR'S REPORTS

James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Directors
Visions In Education
Carmichael, California

Report on Compliance for Each State Program

We have audited the compliance of Visions In Education (the "Charter") with the types of compliance requirements described in the State of California's 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2022.

Management's Responsibility

Compliance with the requirements of state laws and regulations is the responsibility of Charter's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Charter's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the Charter's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Charter's compliance with those requirements.

Local Education Agencies Other Than Charter Schools

Description	Procedures Performed
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below

School Districts, County Offices of Education, and Charter Schools

Description	Procedures Performed
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	No, see below
Career Technical Education Incentive Grant	Yes
In-Person Instruction Grant	No, see below

Charter Schools

Description	Procedures Performed
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

We did not perform any procedures related to Attendance, Teacher Certification and Misassignments, Kindergarten Continuance, Independent Study, Continuation Education, Instructional Time, Instructional Materials, Ratio of Administrative Employees to Teachers, Classroom Teacher Salaries, Early Retirement Incentive, Gann Limit Calculation, School Accountability Report Card, Juvenile Court Schools, Middle or Early College High Schools, K-3 Grade Span Adjustment, Apprenticeship: Related and Supplemental Instruction, Comprehensive School Safety Plan, and District of Choice because the Charter is a charter school only and those sections do not apply to charter schools.

We did not perform any procedures related to After/Before School Education and Safety Program and Independent Study-Course Based because they were not offered in the current year.

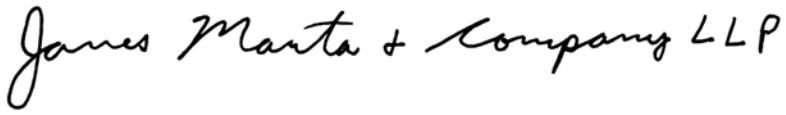
We did not perform any procedures related to Expanded Learning Opportunities Grant (ELO-G) and In-Person Instruction Grant because the Charter did not qualify for these grants.

We did not perform any procedures related to Annual Instructional Minutes – Classroom Based because the Charter is nonclassroom based.

We did not perform any procedures related to Charter School Facility Grant Program because the Charter did not receive any funding from this program.

Opinion

In our opinion, Visions In Education Charter School complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2022.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 14, 2022

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Visions In Education Charter School
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Visions In Education Charter School's basic financial statements, and have issued our report thereon dated October 14, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Visions in Education Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Visions In Education's internal control. Accordingly, we do not express an opinion on the effectiveness of Visions In Education's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financials statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Visions In Education Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 14, 2022

FINDINGS AND RECOMMENDATIONS

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section I – Summary of Audit Results

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	X No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	X	None reported
Noncompliance material to financial statements noted?	_____ Yes	X No	

Federal Awards

The Charter expended less than $750,000 in federal awards in 2021-22 and was not subject to a Single Audit.

State Awards

Internal control over state programs:			
Material weakness(es) identified?	_____ Yes	X No	
Significant deficiency(ies) identified not considered to be material weaknesses?	_____ Yes	X	None reported
Type of auditor's report issued on compliance for state programs**:**	Unmodified		

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

Section IV – State Award Findings and Questioned Costs

No matters were reported.

VISIONS IN EDUCATION CHARTER SCHOOL

STATUS OF PRIOR YEAR RECOMMENDATIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-15

MEETING DATE: 06/27/2023

SUBJECT: Strengthening Career and Technical Education for the 21st Century Act (Perkins V) 2023-2024

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Grants and Special Projects

ACTION REQUESTED:
The superintendent is recommending that the board approve the implementation of the following grant (if funded):

• Strengthening Career and Technical Education for the 21st Century Act (Perkins V), 2023-2024

RATIONALE/BACKGROUND:
The Strengthening Career and Technical Education for the 21st Century Act (Perkins V) Grant provides funding for the improvement of secondary career and technical education programs. Funds are intended to prepare students for further education and careers in current or emerging employment sectors of high skill, high wage, or high demand occupations. The courses include competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills and occupation-specific skills of students.

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $476,673
Additional Budget: $557,321
Funding Source: California Department of Education
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☒ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 1 Focus: 6
Action: 5

Strategic Plan: 1 and 2

PREPARED BY: Robyn Caruso, Program Specialist, Grants and Special Projects

APPROVED BY: Trent Allen, APR, Chief of Staff TA
Melissa Bassanelli, Superintendent of Schools MB

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-16

MEETING DATE: 06/27/2023

SUBJECT: Learning Communities for School Success Program, 2023-2026

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Grants and Special Projects

ACTION REQUESTED:
The superintendent is recommending that the board approve the implementation of the following grant (if funded):

• Learning Communities for School Success Program, 2023-2026

RATIONALE/BACKGROUND:
The Learning Communities for School Success Program (LCSSP) grant will provide funds to support the LCSSP program which focuses on addressing some of the underlying factors that may be contributing to chronic absenteeism while also providing leadership opportunities for students. The program will serve students at nine middle schools, nine high schools, and 6th-8th grade students at Starr-King K-8. At the middle school level, funds will be used to increase students' feelings of connection to the school community, improve student self-awareness and feelings of self-efficacy. For high school students, grant funds will be used to increase students' feelings of empowerment and connection to the school community through opportunities that provide concrete skills which enhance career and college readiness. This includes student leadership development and student listening session facilitation.

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $1,578,750
Additional Budget: $2,000,000
Funding Source: California Department of Education
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☒ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 2 Focus: 2 and 4
Action: 5
Strategic Plan 1 and 4

PREPARED BY: Robyn Caruso, Program Specialist, Grants and Special Projects

APPROVED BY: Trent Allen, APR, Chief of Staff
Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-17

MEETING DATE: 06/27/2023

SUBJECT: Indian Education Formula Grant Program 2023-2024

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Grants and Special Projects

ACTION REQUESTED:
The superintendent is recommending that the board approve the implementation of the following grant (if funded):

• Indian Education Formula Grant Program, 2023-2024

RATIONALE/BACKGROUND:
The Indian Education Formula Grant provides funding for programs designed to address the unique cultural, language, and educationally related academic needs of American Indian and Alaska Native students. Projects help these students sharpen their academic skills, become proficient in the core content areas, and gain the opportunity to participate in enrichment programs that would otherwise be unavailable. Funds support activities such as culturally-responsive after-school programs, native language classes, suicide prevention workshops, tutoring, dropout prevention as well as parent engagement opportunities.

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $29,020
Additional Budget: $30,943
Funding Source: U.S. Department of Education
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☒ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 2 Focus: 1 and 6
Action: 5

Strategic Plan: 1 and 4

PREPARED BY: Robyn Caruso, Program Specialist, Grants and Special Projects

APPROVED BY: Trent Allen, APR, Chief of Staff TA
Melissa Bassanelli, Superintendent of Schools MB

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-18

MEETING DATE: 06/27/2023

SUBJECT: Rio Americano High School CTE Modernization Project Lease Amendment No. 5

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4086 approving the fifth amendment to the lease for the Rio Americano High School CTE modernization project #208-9495-P1, health science project #208-9495-P2 and manufacturing and product development project #208-9495-P3, between San Juan Unified School District and CORE Construction Inc., dba CORE Construction Management.

RATIONALE/BACKGROUND:
The revision to the lease payment schedule is to reflect the adjustment made to the construction schedule to cover additional work as outlined in Amendment No. 5.

ATTACHMENT(S):
A: Resolution No. 4086
B: Facilities Lease Amendment No. 5

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

RESOLUTION NO. 4086

RESOLUTION BY THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING FACILITIES LEASE AMENDMENT NO. 5 RIO AMERICANO HIGH SCHOOL CTE PROJECT MODERNIZATION - SJUSD PROJECT #208-9495-P1 HEALTH SCIENCE – SJUSD PROJECT #208-9495-P2 MANUFACTURING & PRODUCT DEVELOPMENT – SJUSD PROJECT #208-9495-P3

WHEREAS, sections 17406 of the Education Code authorize school districts, including the San Juan Unified School District ("District"), to use the lease-leaseback procurement process, including preconstruction services;

WHEREAS, the District Board of Education ("Board") previously approved the award of the Site Lease and Facilities Lease to CORE Construction Inc., dba CORE Construction Management for this Project, which approval for the Facilities Lease Preconstruction Services was in the amount of $20,000.00 per Resolution No. 3087 and increased it by $1,657,345.00 per Resolution No. 4012, and final approval of the Total Base Rent of $6,680,130.00 per Resolution No. 4049; and

WHEREAS, Section 4.2 The Terms of the Facilities Lease is amended to reflect current construction schedule and work associated with weather delays & long lead time items as outlined in Amendment No. 5; and

WHEREAS, Exhibit C is amended to revise the Lease Payment Schedule; and;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the revised length of the lease terms as outlined in Amendment No. 5.

Total Base Rent – Preconstruction	$20,000.00
Changes by Prior Amendment No. 1	$1,657,345.00
Changes by Prior Amendment No. 2	$4,802,785.00
Changes by Prior Amendment No. 3	$200,000.00
Change by Prior Amendment No. 4	$0.00
Net Change by Amendment No. 5	**$0.00**
Final Total Base Rent	**$6,680,130.00**

Section 3. The Board approves the revised Exhibit C Lease Payment Schedule of the Facilities Lease Agreement as outlined in Amendment No. 5.

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on June 27, 2023, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Zima Creason, President
San Juan Unified School District
Board of Education

Attest:

_____
Saul Hernandez, Clerk
San Juan Unified School District
Board of Education

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Melissa Bassanelli, Superintendent of Schools
Frank Camarda, Chief Operations Officer
Nic Arps, Director Construction & Mod
Cherie Chenoweth, Coordinator Facilities Business & Compliance

Facilities Lease Amendment #05
Rio Americano HS CTE
DSA App. #02-119642
Facilities Lease Agreement#204372
SJUSD Project MODERNIZATION #208-9495-P1
SJUSD Project HEALTH SCIENCE #208-9495-P2
SJUSD Project MANUFACTURING & PRODUCT DEVELOPMENT #208-9495-P3

Effective **June 27, 2023,** the Facilities Lease Agreement dated **October 26, 2021** between the San Juan Unified School District and **CORE Construction Inc. dba CORE Construction Management** for the **Rio Americano HS CTE** is amended to:

1. Exhibit C **Lease Payment Schedule** is amended to distribute the February 2023 scheduled lease payments across the months of March and April 2023 and start the post-construction in May 2023 – April 2024. This was for completion of minor punchlist items due to weather and long lead times on door hardware materials. (See pages 3, 4, & 5).

MODERNIZATION #208-9495-P1 bc 6270	
Original Contract Amount (PC only)	$20,000.00
Previously approved Amendments #01 for Preconstruction Services	$476,886.00
Amendment #02 for Total Base Rent	$1,872,577.00
Amendment #03 Increase to District Contingency	$200,000.00
Amendment #04 Lease Payment Schedule	$0.00
Amendment #05 Lease Payment Schedule	$0.00
Revised Total Base Rent	**$2,569,463.00**

HEALTH SCIENCE #208-9495-P2 bc 6270 **(Scope breakout – Bldg J Health Science)**	
Original Contract Amount (PC only)	$0.00
Previously approved Amendment #01 for Preconstruction Services	$647,437.00
Amendment #02 for Total Base Rent	$1,235,926.00
Amendment #03	$0.00
Amendment #04 Lease Payment Schedule	$0.00
Amendment #05 Lease Payment Schedule	$0.00
Revised Total Base Rent	**$1,883,363.00**

MANUFACTURING & PRODUCT DEVELOPMENT #208-9495-P3 bc 6270 (Scope breakout – Bldg J Manufacturing)	
Original Contract Amount (PC only)	$0.00
Previously approved Amendment #01 for Preconstruction Services	$533,022.00
Amendment #02 for Total Base Rent	$1,694,282.00
Amendment #03	$0.00
Amendment #04 Lease Payment Schedule	$0.00
Amendment #05 Lease Payment Schedule	$0.00
Revised Total Base Rent	**$2,227,304.00**

TOTAL REVISED CONTRACT AMOUNT	**$6,680,130.00**

In all other respects, the terms and conditions of said Facilities Lease, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

CORE Construction Inc. dba CORE Construction Management
A California Corporation

By:_____
Nicholas Maurer
Title: Regional Director

Federal Tax Identification Number:
86-0433249

Rio Americano CTE - MODERNIZATION
AMENDMENT #5 - EXHIBIT C LEASE PAYMENT SCHEDULE

A	B	C
Item No	**Month**	**Lease Payment**
PC	Preconstruction Services	$ 496,886
1	June 2022 Lease Payment	$ 287,922
2	July 2022 Lease Payment	$ 203,290
3	August 2022 Lease Payment	$ 203,290
4	September 2022 Lease Payment	$ 203,290
5	October 2022 Lease Payment	$ 203,290
6	November 2022 Lease Payment	$ 203,290
7	December 2022 Lease Payment	$ 67,764
8	January 2023 Lease Payment	$ 67,763
9	***February 2023 Lease Payment***	***$ 22,588***
10	***March 2023 Lease Payment***	***$ 22,588***
11	***April 2023 Post Construction Payment***	***$ 22,587***
12	***May 2023 Post Construction Payment***	***$ 6,678***
13	***June 2023 Post Construction Payment***	***$ 6,678***
14	***July 2023 Post Construction Payment***	***$ 6,678***
15	***August 2023 Post Construction Payment***	***$ 6,678***
16	***September 2023 Post Construction Payment***	***$ 6,678***
17	***October 2023 Post Construction Payment***	***$ 6,678***
18	***November 2023 Post Construction Payment***	***$ 6,678***
19	***December 2023 Post Construction Payment***	***$ 6,678***
20	***January 2024 Post Construction Payment***	***$ 6,678***
21	***February 2024 Post Construction Payment***	***$ 6,678***
22	***March 2024 Post Construction Payment***	***$ 6,678***
23	***April 2024 Post Construction Payment***	***$ 6,678***
	Total Lease Payments (Inc PC)	$ 2,084,683
	Contingencies:	
	Construction Contingency	$ 118,733
	Owner Contingency	$ 366,046
	TOTAL BASE RENT INCL. PRE-CONSTRUCTION	**$ 2,569,463**

Rio Americano CTE - HEALTH SCIENCE AMENDMENT #5 - EXHIBIT C LEASE PAYMENT SCHEDULE		
A	B	C
Item No	**Month**	**Lease Payment**
PC	Preconstruction Services	$ 647,437
1	June 2022 Lease Payment	$ 203,553
2	July 2022 Lease Payment	$ 135,712
3	August 2022 Lease Payment	$ 135,710
4	September 2022 Lease Payment	$ 135,710
5	October 2022 Lease Payment	$ 135,710
6	November 2022 Lease Payment	$ 135,710
7	December 2022 Lease Payment	$ 45,237
8	January 2023 Lease Payment	$ 45,237
9	***February 2023 Lease Payment***	***$ 15,079***
10	***March 2023 Post Construction Payment***	***$ 15,079***
11	***April 2023 Post Construction Payment***	***$ 15,079***
12	***May 2023 Post Construction Payment***	***$ 4,510***
13	***June 2023 Post Construction Payment***	***$ 4,508***
14	***July 2023 Post Construction Payment***	***$ 4,508***
15	***August 2023 Post Construction Payment***	***$ 4,508***
16	***September 2023 Post Construction Payment***	***$ 4,508***
17	***October 2023 Post Construction Payment***	***$ 4,508***
18	***November 2023 Post Construction Payment***	***$ 4,508***
19	***December 2023 Post Construction Payment***	***$ 4,508***
20	***January 2024 Post Construction Payment***	***$ 4,508***
21	***February 2024 Post Construction Payment***	***$ 4,508***
22	***March 2024 Post Construction Payment***	***$ 4,508***
23	***April 2024 Post Construction Payment***	***$ 4,508***
	Total Lease Payments (Inc PC)	$ 1,719,351
	Contingencies:	
	Construction Contingency	$ 66,925
	Owner Contingency	$ 97,087
	TOTAL BASE RENT INCL. PRE-CONSTRUCTION	**$ 1,883,363**

Rio Americano CTE - MANUFACTURING & PRODUCT DEVELOPMENT AMENDMENT #5 - EXHIBIT C LEASE PAYMENT SCHEDULE			
A	B	C	
Item No	**Month**	**Lease Payment**	
PC	Preconstruction Services	$	533,022
1	June 2022 Lease Payment	$	272,140
2	July 2022 Lease Payment	$	191,911
3	August 2022 Lease Payment	$	191,914
4	September 2022 Lease Payment	$	191,914
5	October 2022 Lease Payment	$	191,914
6	November 2022 Lease Payment	$	191,914
7	December 2022 Lease Payment	$	63,971
8	January 2023 Lease Payment	$	63,971
9	***February 2023 Lease Payment***	***$***	***21,324***
10	***March 2023 Lease Payment***	***$***	***21,324***
11	***April 2023 Post Construction Payment***	***$***	***21,323***
12	***May 2023 Post Construction Payment***	***$***	***6,306***
13	***June 2023 Post Construction Payment***	***$***	***6,306***
14	***July 2023 Post Construction Payment***	***$***	***6,306***
15	***August 2023 Post Construction Payment***	***$***	***6,306***
16	***September 2023 Post Construction Payment***	***$***	***6,306***
17	***October 2023 Post Construction Payment***	***$***	***6,306***
18	***November 2023 Post Construction Payment***	***$***	***6,306***
19	***December 2023 Post Construction Payment***	***$***	***6,306***
20	***January 2024 Post Construction Payment***	***$***	***6,306***
21	***February 2024 Post Construction Payment***	***$***	***6,306***
22	***March 2024 Post Construction Payment***	***$***	***6,306***
23	***April 2024 Post Construction Payment***	***$***	***6,304***
	Total Lease Payments (Inc PC)	$	2,032,312
	Contingencies:		
	Construction Contingency	$	79,999
	Owner Contingency	$	114,993
	TOTAL BASE RENT INCL. PRE-CONSTRUCTION	**$**	**2,227,304**

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-19

MEETING DATE: 06/27/2023

SUBJECT: Arcade Fundamental Middle School Lease Amendment No. 5

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Facilities

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4087, approving the fifth amendment to the lease for the Arcade Fundamental Middle School Project No. 001-9512-P1 between San Juan Unified School District and Clark & Sullivan Builders, Inc. dba Clark/Sullivan Construction.

RATIONALE/BACKGROUND:
The board approves the amendment to revise multiple sections of the Facilities Lease as outlined in amendment No. 5.

ATTACHMENT(S):
A. Resolution No. 4087
B. Lease Amendment No. 5

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: N/A
Additional Budget: N/A
Funding Source: Measure P
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing: ☒

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

RESOLUTION NO. 4087

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING LEASE AMENDMENT NO. 5 FOR THE ARCADE FUNDAMENTAL MIDDLE SCHOOL PROJECT SJUSD PROJECT #001-9512-P1

WHEREAS, sections 17406 of the Education Code authorize school districts, including the San Juan Unified School District ("District"), to use the lease-leaseback procurement process; and

WHEREAS, the District Board of Education ("Board") previously approved the award of the Site Lease and Facilities Lease to Clark & Sullivan Builders, Inc. dba Clark/Sullivan Construction for this project, per resolution No. 4019; and

WHEREAS, the Facilities Lease Agreement is amended to incorporate updates related to Increment 2 Total Base Rent previously approved, per resolution No. 4080;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the Facilities Lease Agreement changes as outlined in Amendment No. 5.

Original Total Base Rent Sum. – Preconstruction	$74,800.00
Amendment No. 1 – OCIP	$0.00
Amendment No. 2 – Pre-Safety	$1,813,624.00
Amendment No. 3 – Inc. 1	$5,673,069.00
Amendment No. 4 – Inc. 2	$46,588,003.00
Net Change by Amendment No. 5	**$0.00**
Revised Total Base Rent	**$54,149,496.00**

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on June 27, 2023, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Zima Creason, President
San Juan Unified School District
Board of Education

Attest:

_____
Saul Hernandez, Clerk
San Juan Unified School District
Board of Education

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Melissa Bassanelli, Superintendent of Schools
Frank Camarda, Chief Operations Officer

Lease Amendment #05

Arcade Fundamental Middle School New Construction
DSA App. # 02 – 120476 / Facilities Lease Agreement# 208553
SJUSD Project # 001-9512-P1

Effective **June 27, 2023**, the Facilities Lease Agreement dated **May 10, 2022,** between the San Juan Unified School District and **Clark/Sullivan Construction** for the **Arcade Fundamental MS – New Construction** is amended as follows:

This amendment is to incorporate updates related to **Increment 2 work** into the Clark/Sullivan Facilities Lease Agreement. The Facilities Lease Agreement is modified as follows:

A. Section 3.2.3: "Included in this time to complete is an allowance of up to 21 weather days of excusable delays," as noted in the Increment 2 TBR schedule dated 4/26/2023.

B. Section 4.2 "The Term of this Facilities Lease shall be as follows: "consisting of the total of the time a) to perform Preconstruction Services, estimated to require **6 months**, b) **6 months** to construct Increment 1, and **21 months** to construct Increment 2 of the Project"

C. Exhibit A ‘Site Description’ included here:



D. Exhibit B ‘Description of the Site’ the Site leased is all that area inside the (colored boundary) on the map included here:



E. Exhibit C ‘List of Plans, Specifications and Other Documents’ updated to read as follows for:
Geotechnical Soils Report dated 02/04/2022
Hazardous Materials Report dated 07/29/2022
Increment 1 Sitework Plans Specs, and DSA 103 DSA Approval dated 11/30/2022.
Increment 2 New Construction Plans, Specs, and DSA 103 DSA Approval dated 05/15/2023.
DSA approved plans and specs cost reconciliation is part of Increment 2 TBR Contingency.

F. Exhibit E ‘Insurance Requirements’ - To add the following revision language omitted in Amendment 1 (dated 8/23/2022): “Reissued in its entirety with new Exhibit E of Facilities Lease attached here to incorporate Owner Controller Insurance Policy (OCIP) into the project, including the OCIP Exhibit B Project Insurance Manual.”
- Amendment 1 attachments (Exhibit E, OCIP Exhibit A, & OCIP Exhibit B) remain unchanged & serve as backup for this revision.

G. Exhibit F ‘General Conditions Costs’ updated to read as follows for Increment 2 (see next page)

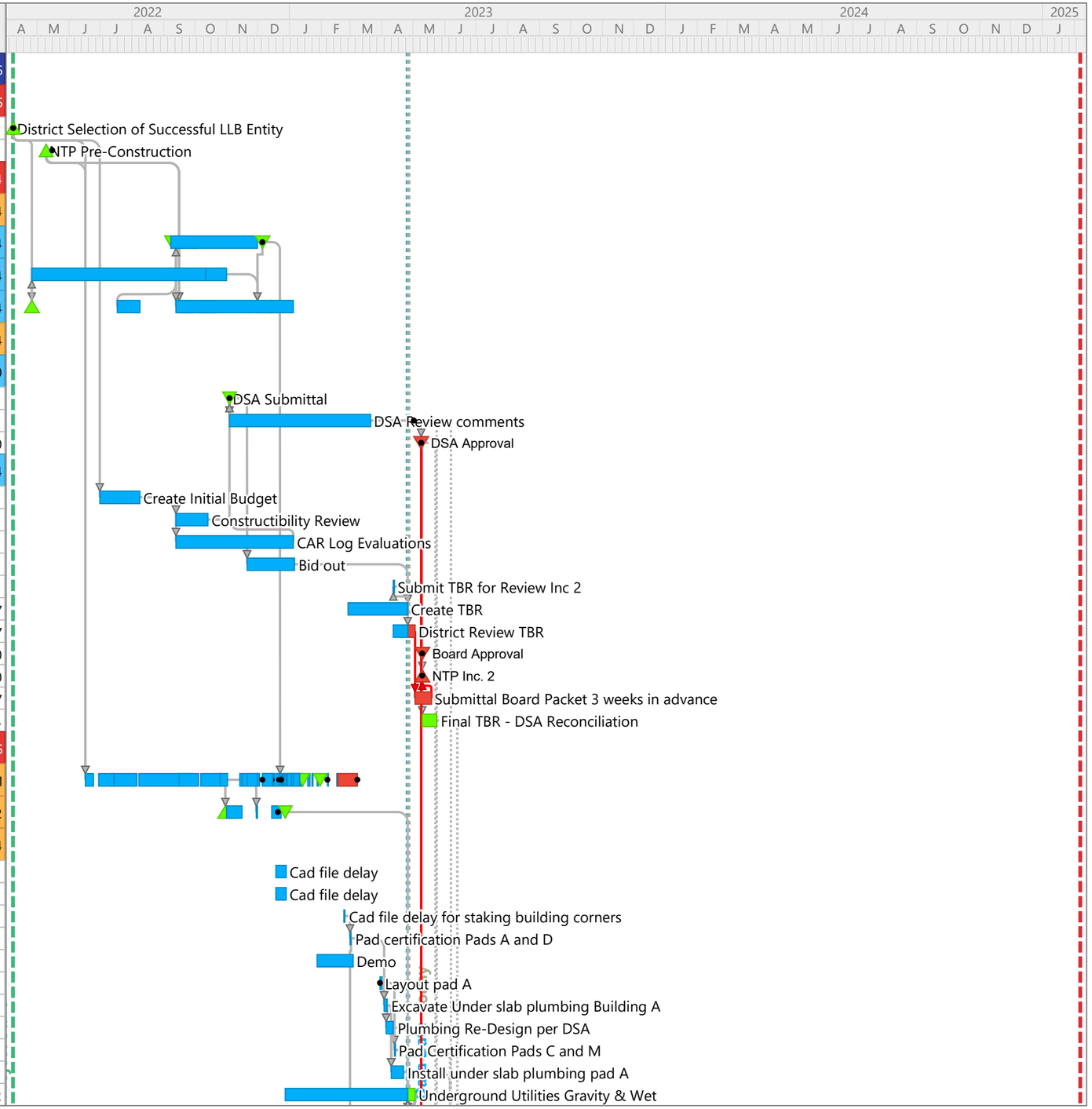
Exhibit F General Conditions Costs

A		Item				UNIT COSTS				TOTAL COSTS					
L	DETAILS	Code	Description	Qty.	Manhours/	Labor	Material	Equip.	Sub	Labor	Material	Equip.	Sub	Line Item	Item
T					Unit	$	$	$	$	$	$	$	$	Unit$	Total $
Report DOES NOT include Taxes & Insurance or Indirect															
Administrative requirements															
			Site permits By Owner		LSUM										
			Mailing & shipping		MO										
			Drug testing & finger printing		LS										
Administrative requirements															
Minor Item Code 01310.000 Project management and coordination															
			Project Manager(3/4 Time)	86	Week	$ 3,600.00				$ 309,600.00					$ 309,600.00
			Superintendent-full time	86	Week	$ 5,000.00				$ 430,000.00					$ 430,000.00
			Project engineer (Two PE's)	86	Week	$ 5,200.00				$ 447,200.00					$ 447,200.00
			Project coordinator (part time)	86	Week	$ 750.00				$ 64,500.00					$ 64,500.00
			Project Executive	86	Week	$ 250.00				$ 21,500.00					$ 21,500.00
Project management and coordination															
Construction progress documentation															
			Project photographs & videos	20	MO	$ 150.00				$ 3,000.00					$ 3,000.00
Construction progress documentation															
Administrative requirements															
Temporary facilities and controls															
Temporary utilities															
			Drinking Water/Coffee/Ice	20	Month		$ 150.00				$ 3,000.00		$ -		$ 3,000.00
Construction facilities															
			Job office trailer	20	Month			$ 2,000.00		$ -	$ -	$ 40,000.00	$ -		$ 40,000.00
			Job office trailer set up & removal	1			$ 4,000.00			$ -	$ 4,000.00	$ -	$ -		$ 4,000.00
			Storage trailers Move on/off	1		$ 300.00				$ 300.00	$ -	$ -	$ -		$ 300.00
			Storage trailers	20				$ 300.00		$ -	$ -	$ 6,000.00	$ -		$ 6,000.00
			Office Furniture/Setup Supplies	1		$ 1,500.00			$ 1,500.00	$ 1,500.00	$ -	$ -	$ 1,500.00		$ 3,000.00
			Temporary toilets (8)	20	Month				$ 960.00	$ -	$ -	$ -	$ 19,200.00		$ 19,200.00
			Temporary toilets at Trailor	20	Month				$ 250.00	$ -	$ -	$ -	$ 5,000.00		$ 5,000.00
			Temp Sinks	20	Month				$ 130.00	$ -	$ -	$ -	$ 2,600.00		$ 2,600.00
			Record Drawings	1			$ 1,500.00			$ -	$ 1,500.00	$ -	$ -		$ 1,500.00
			Temporary telephone Setup Costs & Fees	1			$ 1,500.00			$ -	$ 1,500.00	$ -	$ -		$ 1,500.00
			Temporary telephone- Phone, Fax, Data, Cell Phones & Modem Lines	20	Month				$ 300.00	$ -	$ -	$ -	$ 6,000.00		$ 6,000.00
			Construction cellular phones	20	Month			$ 500.00		$ -	$ -	$ 10,000.00	$ -		$ 10,000.00
			E-Shack	2				$ 5,000.00		$ -	$ -	$ 10,000.00	$ -		$ 10,000.00

A		Item				UNIT COSTS				TOTAL COSTS					
L	DETAILS	Code	Description	Qty.	Manhours/	Labor	Material	Equip.	Sub	Labor	Material	Equip.	Sub	Line Item	Item
T					Unit	$	$	$	$	$	$	$	$	Unit$	Total $
			Office Supplies	20	Month				$ 400.00	$ -	$ -	$ -	$ 8,000.00		$ 8,000.00
			Copier/Scanner/Fax/Printer Rental	20	Month				$ 300.00	$ -	$ -	$ -	$ 6,000.00		$ 6,000.00
			Postage/Overnight Shipping	20	Month				$ 50.00	$ -	$ -	$ -	$ 1,000.00		$ 1,000.00
			Small tools	20	Month				$ 100.00	$ -	$ -	$ -	$ 2,000.00		$ 2,000.00
			Misc. Materials	20	Month				$ 207.00	$ -	$ -	$ -	$ 4,140.00		$ 4,140.00
01520.000 Construction facilities															
01540.000 Construction aids															
			Supt Truck x2	20	Month				$ 2,400.00	$ -	$ -	$ -	$ 48,000.00		$ 48,000.00
			Pm Vehicle	20	Month				$ 800.00	$ -	$ -	$ -	$ 16,000.00		$ 16,000.00
			Fuel : Supt Truck	20	Month				$ 750.00	$ -	$ -	$ -	$ 15,000.00		$ 15,000.00
			Fuel : PM Vehicle	20	Month				$ 400.00	$ -	$ -	$ -	$ 8,000.00		$ 8,000.00
01540.000 Construction aids															
			First aid kit re-fill/Hardhats/ Safety Program/ Temp Fire Extinguishers	20	Month		$ 500.00			$ -	$ 10,000.00	$ -	$ -		$ 10,000.00
Temporary barriers and enclosures															
Temporary barriers and enclosures															
Project identification															
			Project sign	2	Each	$ 720.00	$ 1,500.00			$ 1,440.00	$ 3,000.00				$ 4,440.00
Project identification															
Temporary facilities and controls															
ESTIMATE TOTALS				20	MO									$ 75,524.00	**$ 1,510,480.00**

H. Exhibit G Increment 2 ‘Construction Schedule’ (17 pages):

ID	Description	Original Duration	Start	Finish
Arcade Fundamental Middle School		750	04/08/22A	02/06/25
RFP Milestone Dates		0	04/08/22A	05/10/22A
30	District Selection of Successful LLB Entity	0	04/08/22A	
40	NTP Pre-Construction	0	05/10/22A	
Pre-Construction		266	04/26/22A	05/23/23
Inc. 1 Site Work & Demolition		133	04/26/22A	01/04/23A
DSA Approval		50	09/08/22A	12/05/22A
CEQA Approval		110	04/26/22A	10/31/22A
TBR Approval		52	04/26/22A	01/04/23A
Inc. 2 Building All Buildings		155	07/01/22A	05/23/23
DSA Approval		126	11/03/22A	05/08/23
230	DSA Submittal	0		11/03/22A
235	DSA Review comments	126	11/04/22A	03/20/23A
237	DSA Approval	0		05/08/23
TBR Approval		137	07/01/22A	05/23/23
200	Create Initial Budget	30	07/01/22A	08/08/22A
210	Constructibility Review	20	09/13/22A	10/13/22A
220	CAR Log Evaluations	25	09/13/22A	01/04/23A
240	Bid out	20	11/21/22A	01/05/23A
260	Submit TBR for Review Inc 2	1	04/12/23A	04/12/23A
250	Create TBR	56	02/27/23A	04/25/23
270	District Review TBR	7	04/12/23A	05/02/23
290	Board Approval	0		05/09/23
300	NTP Inc. 2	0	05/10/23	
310	Submittal Board Packet 3 weeks in advance	12	05/03/23	05/18/23
280	Final TBR - DSA Reconciliation	10	05/10/23	05/23/23
Construction		657	06/17/22A	02/06/25
Pre-Safety Work		125	06/17/22A	03/07/23
Mobilization		12	10/31/22A	12/27/22A
Inc. 1 Site Work & Demolition		78	12/19/22A	06/12/23
569	Cad file delay	4	12/19/22A	12/28/22A
600	Cad file delay	4	12/19/22A	12/28/22A
564	Cad file delay for staking building corners	1	02/23/23A	02/23/23A
545	Pad certification Pads A and D	1	03/01/23A	03/01/23A
510	Demo	7	01/28/23A	03/03/23A
655	Layout pad A	2	03/30/23A	03/31/23A
548	Excavate Under slab plumbing Building A	4	04/03/23A	04/05/23A
555	Plumbing Re-Design per DSA	5	04/05/23A	04/11/23A
547	Pad Certification Pads C and M	1	04/13/23A	04/13/23A
549	Install under slab plumbing pad A	7	04/10/23A	04/21/23A
560	Underground Utilities Gravity & Wet	45	12/28/22A	05/02/23

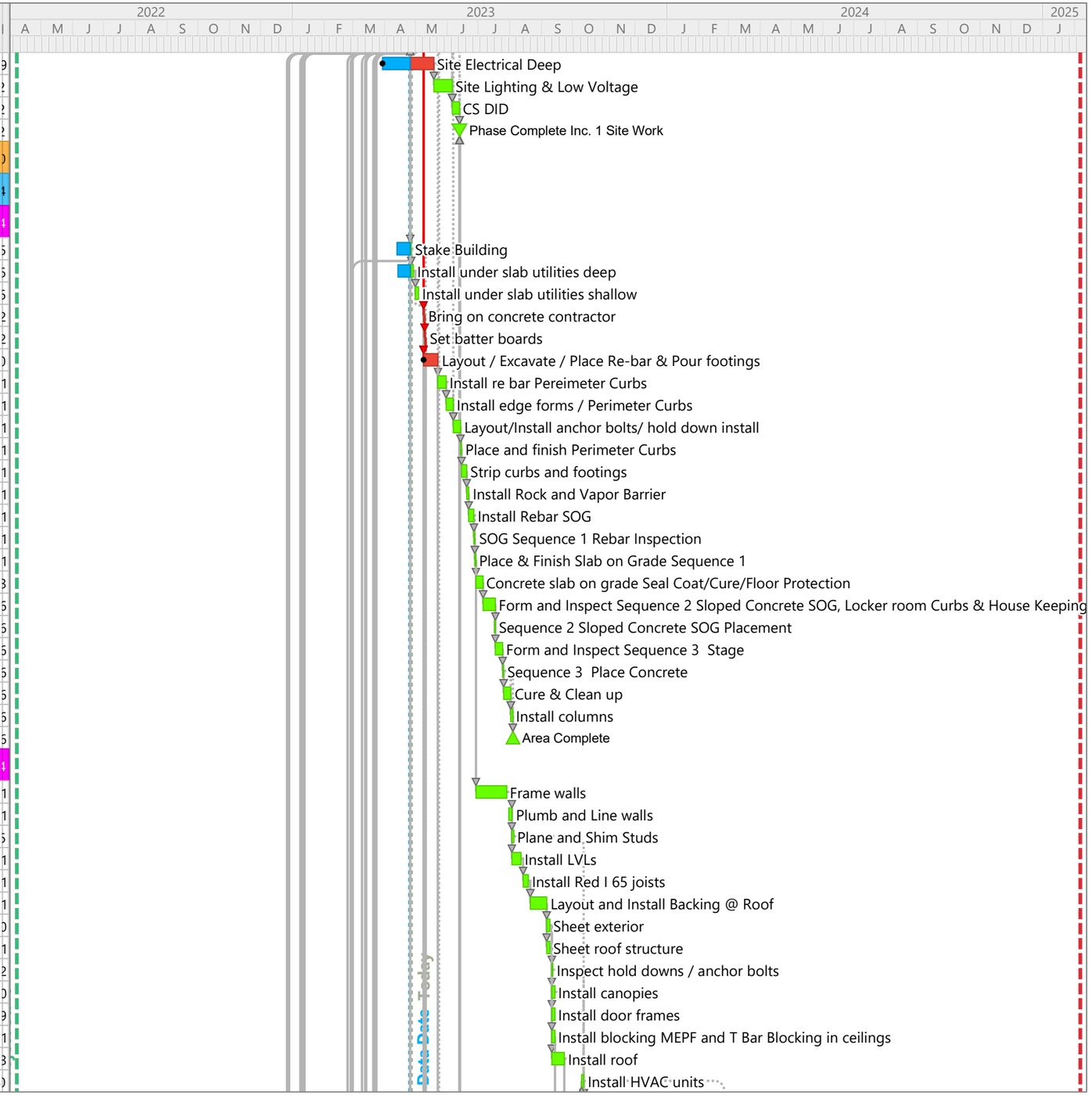


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Finish Date: 02/06/25
Data Date: 04/26/23
Run Date: 04/27/23
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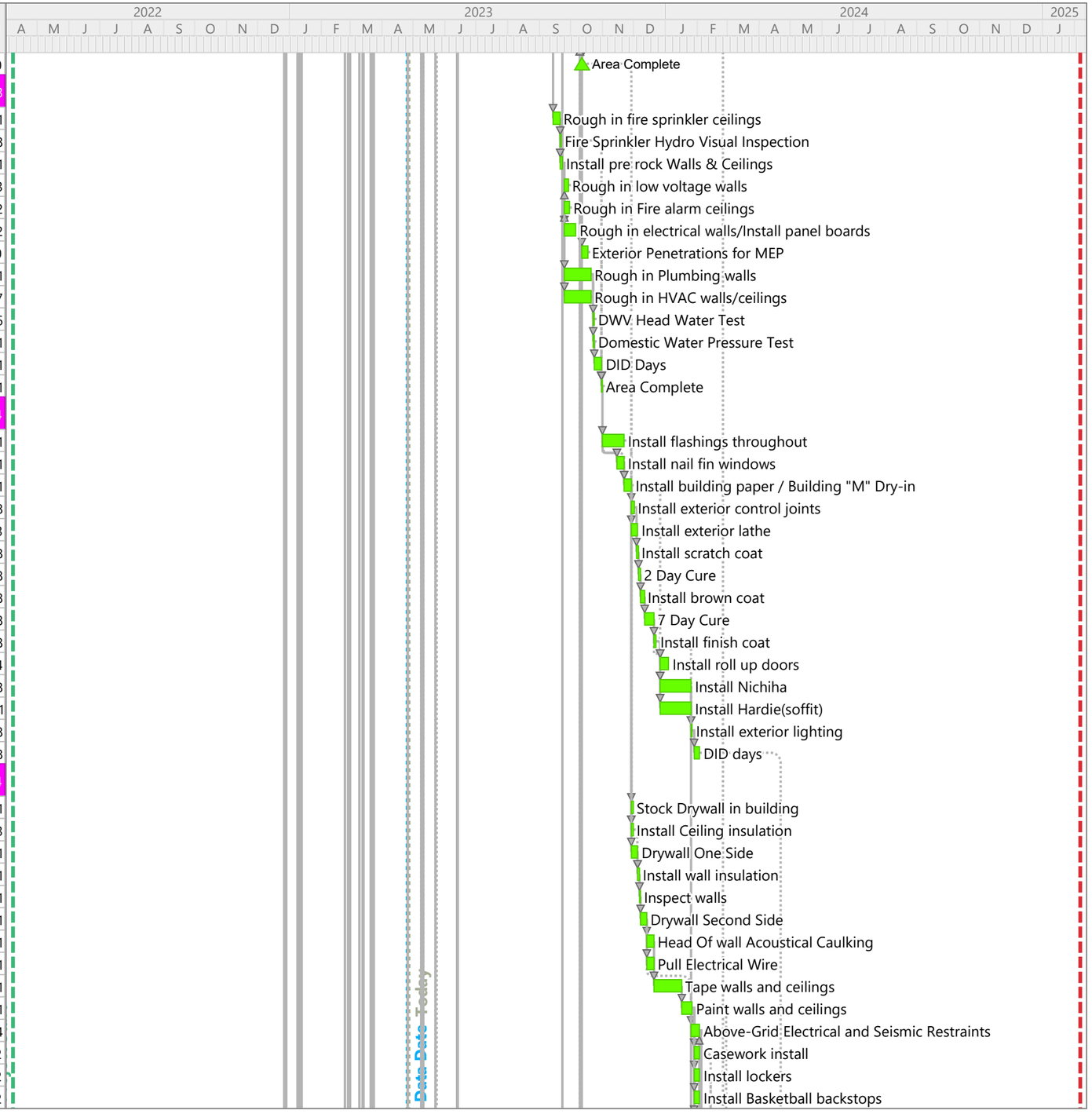
Arcade Fundamental Middle School
MasterSchedule
Inc. 2
4-26-2023

CLARK/SULLIVAN construction
The partner to build with.

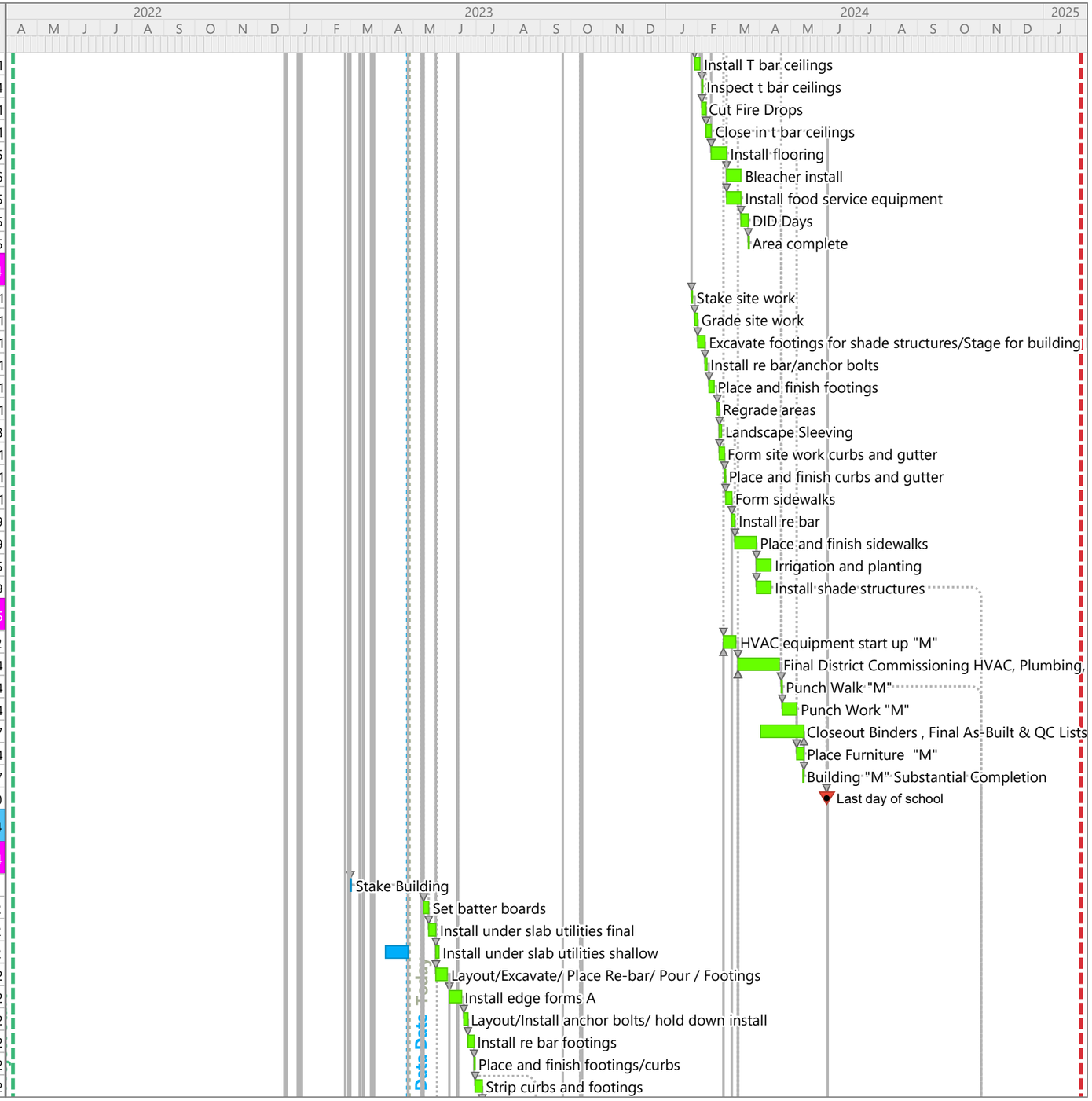
ID	Description	Original Duration	Start	Finish
540	Site Electrical Deep	7	03/30/23A	05/18/23
550	Site Lighting & Low Voltage	10	05/19/23	06/05/23
500	CS DID	5	06/06/23	06/12/23
520	Phase Complete Inc. 1 Site Work	0		06/12/23
Inc. 2 Building All Buildings		499	03/01/23A	02/06/25
Building M		262	04/13/23A	06/04/24
Foundations		69	04/13/23A	08/04/23
3870	Stake Building	1	04/13/23A	04/26/23
3900	Install under slab utilities deep	2	04/14/23A	04/28/23
3920	Install under slab utilities shallow	3	05/01/23	05/03/23
3885	Bring on concrete contractor	1	05/09/23	05/09/23
3880	Set batter boards	1	05/10/23	05/10/23
3910	Layout / Excavate / Place Re-bar & Pour footings	10	05/09/23	05/22/23
3950	Install re bar Pereimeter Curbs	4	05/23/23	05/30/23
3930	Install edge forms / Perimeter Curbs	5	05/31/23	06/06/23
3940	Layout/Install anchor bolts/ hold down install	5	06/07/23	06/13/23
3960	Place and finish Perimeter Curbs	1	06/14/23	06/14/23
3970	Strip curbs and footings	3	06/15/23	06/19/23
3990	Install Rock and Vapor Barrier	2	06/20/23	06/21/23
4000	Install Rebar SOG	3	06/22/23	06/26/23
4010	SOG Sequence 1 Rebar Inspection	1	06/27/23	06/27/23
4020	Place & Finish Slab on Grade Sequence 1	1	06/28/23	06/28/23
4030	Concrete slab on grade Seal Coat/Cure/Floor Protection	7	06/29/23	07/05/23
4040	Form and Inspect Sequence 2 Sloped Concrete SOG, Locker room Curbs & House Keepin	8	07/06/23	07/17/23
4050	Sequence 2 Sloped Concrete SOG Placement	1	07/17/23	07/17/23
4060	Form and Inspect Sequence 3 Stage	5	07/18/23	07/24/23
4070	Sequence 3 Place Concrete	1	07/25/23	07/25/23
4075	Cure & Clean up	5	07/26/23	08/01/23
3980	Install columns	2	08/02/23	08/03/23
4080	Area Complete	0	08/04/23	5
Wall framing		60	06/29/23	10/12/23
4090	Frame walls	20	06/29/23	07/28/23
4100	Plumb and Line walls	3	07/31/23	08/02/23
4260	Plane and Shim Studs	2	08/03/23	08/04/23
4110	Install LVLs	7	08/03/23	08/11/23
4190	Install Red I 65 joists	5	08/14/23	08/18/23
4120	Layout and Install Backing @ Roof	10	08/21/23	09/05/23
4170	Sheet exterior	3	09/06/23	09/08/23
4410	Sheet roof structure	3	09/06/23	09/08/23
4440	Inspect hold downs / anchor bolts	1	09/11/23	09/11/23
4140	Install canopies	3	09/11/23	09/13/23
4200	Install door frames	3	09/11/23	09/13/23
4420	Install blocking MEPF and T Bar Blocking in ceilings	3	09/11/23	09/13/23
4430	Install roof	10	09/11/23	09/22/23
4155	Install HVAC units	2	10/10/23	10/11/23



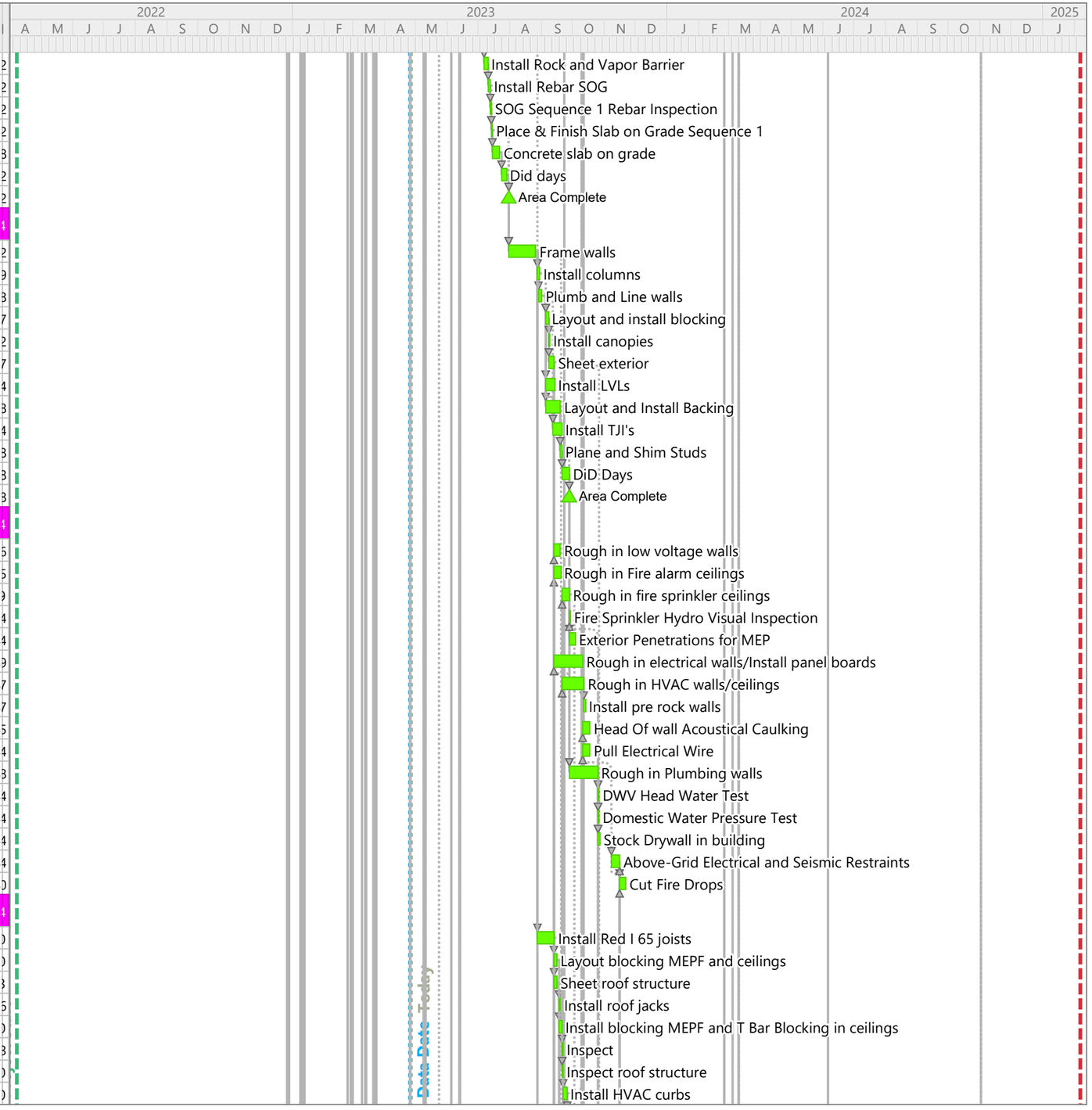
ID	Description	Original Duration	Start	Finish
4280	Area Complete	0	10/12/23	
MEPF		34	09/14/23	10/31/233
4460	Rough in fire sprinkler ceilings	5	09/14/23	09/20/231
4290	Fire Sprinkler Hydro Visual Inspection	1	09/21/23	09/21/233
4390	Install pre rock Walls & Ceilings	2	09/21/23	09/22/231
4380	Rough in low voltage walls	4	09/25/23	09/28/233
4370	Rough in Fire alarm ceilings	5	09/25/23	09/29/232
4360	Rough in electrical walls/Install panel boards	9	09/25/23	10/05/232
4300	Exterior Penetrations for MEP	4	10/12/23	10/17/230
4350	Rough in Plumbing walls	20	09/25/23	10/20/231
4450	Rough in HVAC walls/ceilings	20	09/25/23	10/20/237
4310	DWV Head Water Test	1	10/23/23	10/23/235
4320	Domestic Water Pressure Test	1	10/23/23	10/23/231
4322	DID Days	5	10/24/23	10/30/231
4325	Area Complete	1	10/31/23	10/31/231
Exterior Finishes		62	11/01/23	02/02/241
4230	Install flashings throughout	15	11/01/23	11/21/231
4330	Install nail fin windows	5	11/15/23	11/21/231
4250	Install building paper / Building "M" Dry-in	3	11/22/23	11/28/231
4270	Install exterior control joints	3	11/29/23	12/01/233
4340	Install exterior lathe	4	11/29/23	12/04/233
4620	Install scratch coat	2	12/04/23	12/05/233
4622	2 Day Cure	2	12/06/23	12/07/233
4640	Install brown coat	2	12/08/23	12/11/233
4642	7 Day Cure	7	12/12/23	12/20/233
4650	Install finish coat	2	12/21/23	12/22/233
4625	Install roll up doors	5	12/27/23	01/03/244
4660	Install Nichiha	20	12/27/23	01/25/243
4670	Install Hardie(soffit)	20	12/27/23	01/25/241
4220	Install exterior lighting	1	01/26/24	01/26/243
4225	DID days	5	01/29/24	02/02/243
Interior finishes		77	11/29/23	03/21/241
4540	Stock Drywall in building	2	11/29/23	11/30/231
4550	Install Ceiling insulation	2	11/29/23	11/30/233
4530	Drywall One Side	4	11/29/23	12/04/231
4560	Install wall insulation	2	12/05/23	12/06/231
4580	Inspect walls	1	12/07/23	12/07/231
4570	Drywall Second Side	4	12/08/23	12/13/231
4600	Head Of wall Acoustical Caulking	5	12/14/23	12/20/231
4610	Pull Electrical Wire	5	12/14/23	12/20/231
4630	Tape walls and ceilings	15	12/21/23	01/16/241
4635	Paint walls and ceilings	8	01/17/24	01/26/241
4690	Above-Grid Electrical and Seismic Restraints	6	01/26/24	02/02/244
4637	Casework install	5	01/29/24	02/02/242
4645	Install lockers	5	01/29/24	02/02/242
4695	Install Basketball backstops	5	01/29/24	02/02/242



ID	Description	Original Duration	Start	Finish
4700	Install T bar ceilings	5	01/29/24	02/02/24
4720	Inspect t bar ceilings	1	02/05/24	02/05/24
4710	Cut Fire Drops	4	02/05/24	02/08/24
4730	Close in t bar ceilings	3	02/09/24	02/13/24
4740	Install flooring	10	02/14/24	02/28/24
4636	Bleacher install	10	02/29/24	03/13/24
4639	Install food service equipment	10	02/29/24	03/13/24
4641	DID Days	5	03/14/24	03/20/24
4643	Area complete	1	03/21/24	03/21/24
Building M Site work		54	01/26/24	04/11/24
5030	Stake site work	1	01/26/24	01/26/24
4930	Grade site work	3	01/29/24	01/31/24
4940	Excavate footings for shade structures/Stage for building M	5	02/01/24	02/07/24
4950	Install re bar/anchor bolts	2	02/08/24	02/09/24
4960	Place and finish footings	5	02/12/24	02/16/24
4970	Regrade areas	2	02/20/24	02/21/24
4975	Landscape Sleeving	2	02/22/24	02/23/24
4980	Form site work curbs and gutter	3	02/22/24	02/26/24
5100	Place and finish curbs and gutter	1	02/27/24	02/27/24
5110	Form sidewalks	4	02/28/24	03/04/24
5010	Install re bar	3	03/05/24	03/07/24
5860	Place and finish sidewalks	15	03/08/24	03/28/24
4977	Irrigation and planting	10	03/29/24	04/11/24
5020	Install shade structures	10	03/29/24	04/11/24
Commissioning , Punch list & Closeout		56	02/26/24	06/04/24
975	HVAC equipment start up "M"	10	02/26/24	03/08/24
970	Final District Commissioning HVAC, Plumbing, & Electrical "M"	30	03/11/24	04/19/24
1010	Punch Walk "M"	1	04/22/24	04/22/24
1030	Punch Work "M"	10	04/23/24	05/06/24
960	Closeout Binders , Final As-Built & QC Lists Signed off "M"	30	04/02/24	05/13/24
980	Place Furniture "M"	5	05/07/24	05/13/24
1000	Building "M" Substantial Completion	1	05/13/24	05/13/24
965	Last day of school	0		06/04/24
Building A		272	03/01/23A	06/05/24
Foundations		59	03/01/23A	07/31/23
1230	Stake Building	1	03/01/23A	03/01/23A
834	Set batter boards	3	05/11/23	05/15/23
831	Install under slab utilities final	5	05/16/23	05/22/23
833	Install under slab utilities shallow	3	04/04/23A	05/25/23
836	Layout/Excavate/ Place Re-bar/ Pour / Footings	7	05/23/23	06/02/23
845	Install edge forms A	10	06/05/23	06/16/23
847	Layout/Install anchor bolts/ hold down install	4	06/19/23	06/22/23
848	Install re bar footings	4	06/23/23	06/28/23
849	Place and finish footings/curbs	1	06/29/23	06/29/23
853	Strip curbs and footings	3	06/30/23	07/06/23



ID	Description	Original Duration	Start	Finish
320	Install Rock and Vapor Barrier	2	07/07/23	07/10/23
330	Install Rebar SOG	2	07/11/23	07/12/23
1050	SOG Sequence 1 Rebar Inspection	1	07/13/23	07/13/23
340	Place & Finish Slab on Grade Sequence 1	1	07/14/23	07/14/23
350	Concrete slab on grade	7	07/15/23	07/21/23
1755	Did days	5	07/24/23	07/28/23
360	Area Complete	0	07/31/23	
Walls		41	07/31/23	09/28/23
857	Frame walls	20	07/31/23	08/25/23
855	Install columns	2	08/28/23	08/29/23
370	Plumb and Line walls	3	08/29/23	08/31/23
899	Layout and install blocking	3	09/05/23	09/07/23
905	Install canopies	1	09/08/23	09/08/23
1950	Sheet exterior	3	09/08/23	09/12/23
380	Install LVLs	7	09/05/23	09/13/23
570	Layout and Install Backing	10	09/05/23	09/18/23
390	Install TJI's	7	09/12/23	09/20/23
580	Plane and Shim Studs	2	09/19/23	09/20/23
585	DiD Days	5	09/21/23	09/27/23
410	Area Complete	0	09/28/23	
MEPF		43	09/13/23	11/21/23
1182	Rough in low voltage walls	4	09/13/23	09/18/23
947	Rough in Fire alarm ceilings	5	09/13/23	09/19/23
1192	Rough in fire sprinkler ceilings	5	09/21/23	09/27/23
1070	Fire Sprinkler Hydro Visual Inspection	1	09/28/23	09/28/23
1130	Exterior Penetrations for MEP	4	09/28/23	10/03/23
937	Rough in electrical walls/Install panel boards	20	09/13/23	10/10/23
927	Rough in HVAC walls/ceilings	15	09/21/23	10/11/23
959	Install pre rock walls	2	10/12/23	10/13/23
590	Head Of wall Acoustical Caulking	5	10/11/23	10/17/23
1090	Pull Electrical Wire	5	10/11/23	10/17/23
910	Rough in Plumbing walls	20	09/28/23	10/25/23
1140	DWV Head Water Test	1	10/26/23	10/26/23
1260	Domestic Water Pressure Test	1	10/26/23	10/26/23
1080	Stock Drywall in building	2	10/26/23	10/27/23
610	Above-Grid Electrical and Seismic Restraints	6	11/08/23	11/15/23
620	Cut Fire Drops	4	11/16/23	11/21/23
Roof Structure		32	08/28/23	10/16/23
925	Install Red I 65 joists	10	08/28/23	09/12/23
1231	Layout blocking MEPF and ceilings	3	09/13/23	09/15/23
1430	Sheet roof structure	3	09/13/23	09/15/23
1273	Install roof jacks	1	09/18/23	09/18/23
1241	Install blocking MEPF and T Bar Blocking in ceilings	3	09/18/23	09/20/23
1251	Inspect	1	09/21/23	09/21/23
1266	Inspect roof structure	1	09/21/23	09/21/23
1272	Install HVAC curbs	2	09/22/23	09/25/23



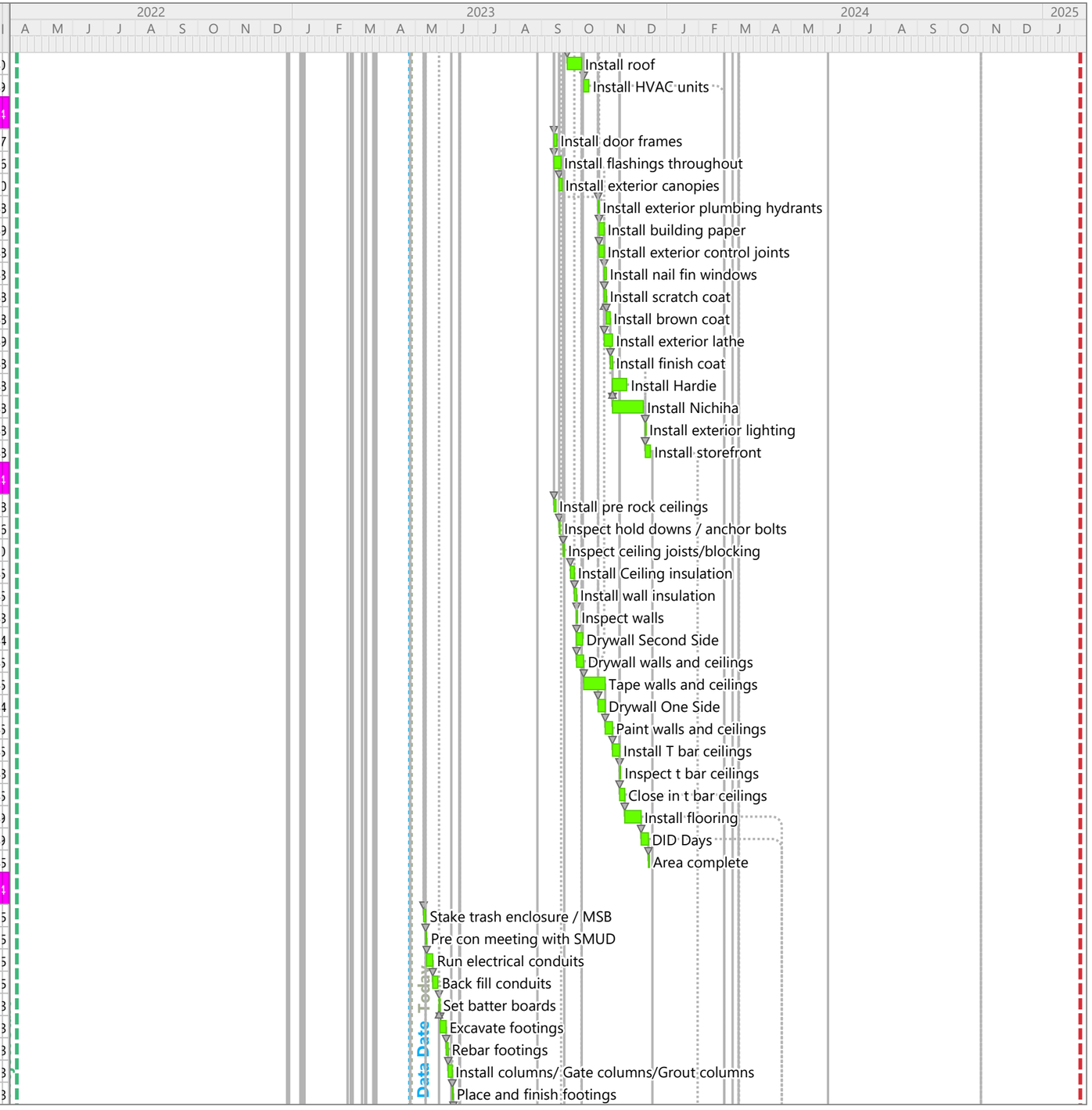
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Finish Date: 02/06/25
Data Date: 04/26/23
Run Date: 04/27/23
Arcade FMS -04-27-2023 RC LC - INC 2.ppx

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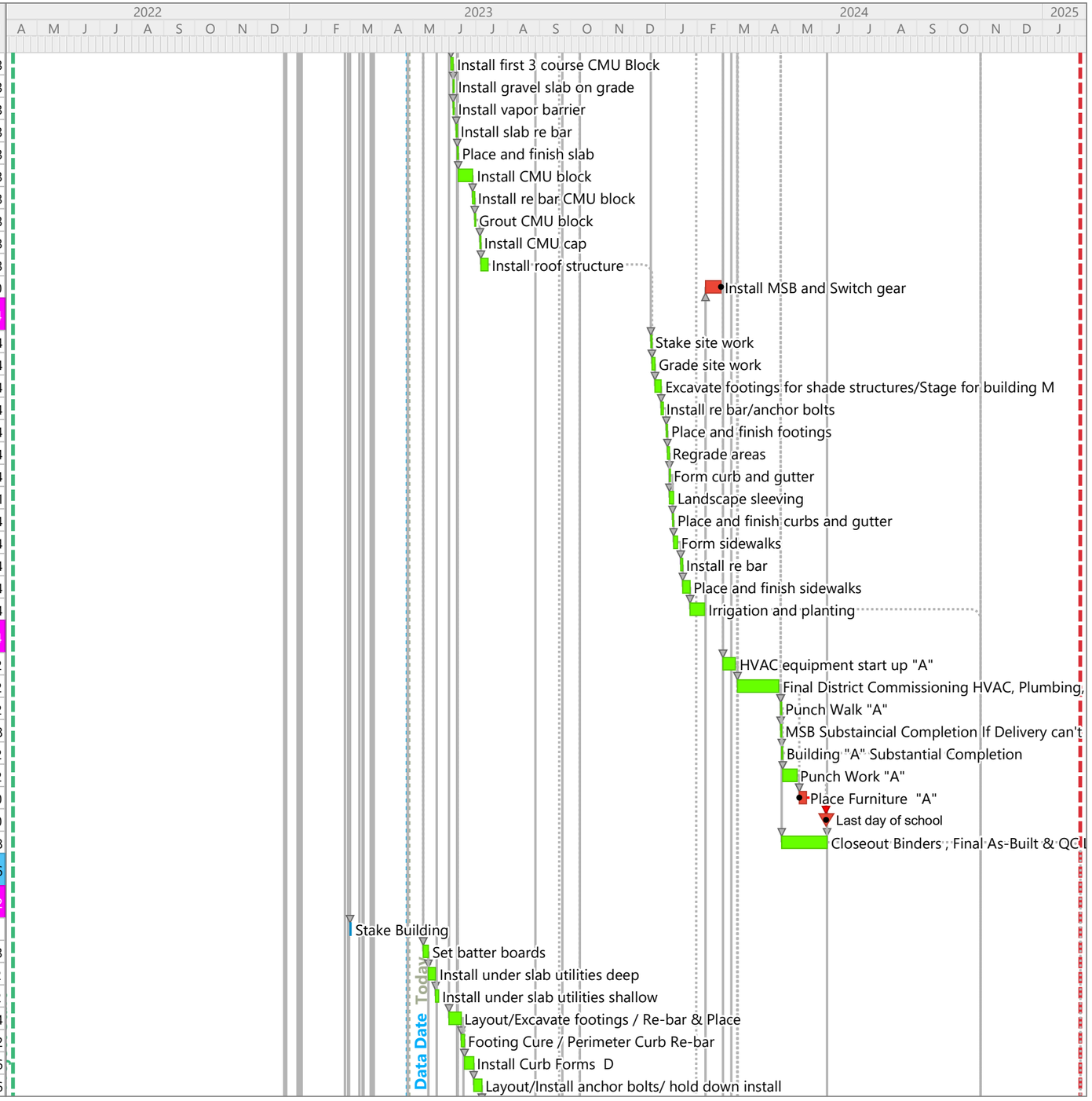
Arcade Fundamental Middle School
MasterSchedule
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CLARK/SULLIVAN construction
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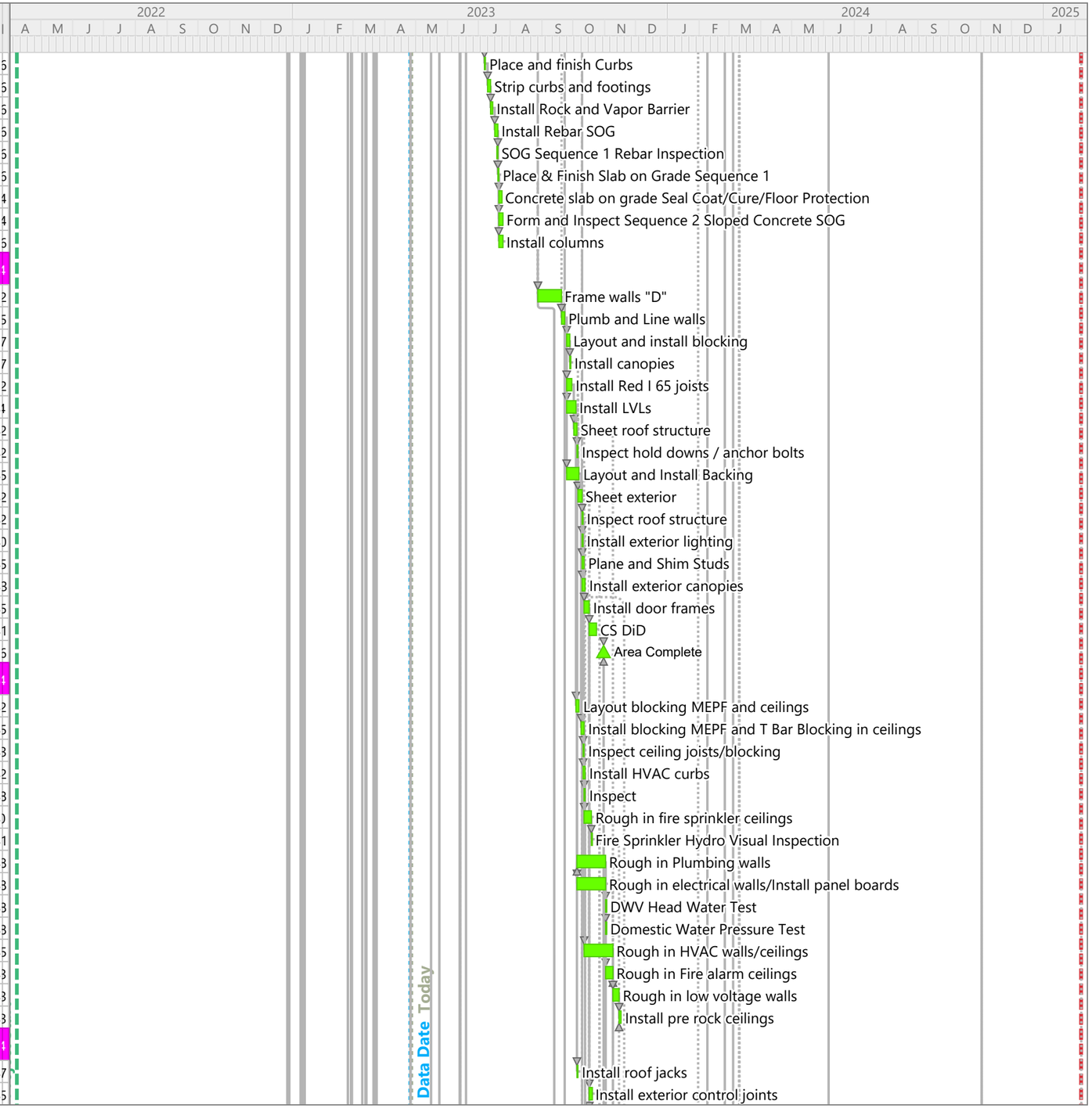
ID	Description	Original Duration	Start	Finish
1276	Install roof	10	09/26/23	10/09/23
1282	Install HVAC units	3	10/12/23	10/16/23
Exterior Finishes		41	09/13/23	12/15/23
1960	Install door frames	3	09/13/23	09/15/23
2080	Install flashings throughout	5	09/13/23	09/19/23
2360	Install exterior canopies	3	09/18/23	09/20/23
2050	Install exterior plumbing hydrants	1	10/26/23	10/26/23
2090	Install building paper	3	10/27/23	10/31/23
2230	Install exterior control joints	3	10/27/23	10/31/23
2060	Install nail fin windows	2	11/01/23	11/02/23
2370	Install scratch coat	2	11/01/23	11/02/23
2380	Install brown coat	2	11/03/23	11/06/23
2220	Install exterior lathe	6	11/01/23	11/08/23
2390	Install finish coat	2	11/07/23	11/08/23
2410	Install Hardie	10	11/09/23	11/22/23
2400	Install Nichiha	20	11/09/23	12/08/23
2070	Install exterior lighting	1	12/11/23	12/11/23
2225	Install storefront	5	12/11/23	12/15/23
Interior finishes		57	09/13/23	12/14/23
1202	Install pre rock ceilings	2	09/13/23	09/14/23
1263	Inspect hold downs / anchor bolts	1	09/18/23	09/18/23
1264	Inspect ceiling joists/blocking	1	09/22/23	09/22/23
1265	Install Ceiling insulation	2	09/29/23	10/02/23
1268	Install wall insulation	2	10/03/23	10/04/23
1269	Inspect walls	1	10/05/23	10/05/23
430	Drywall Second Side	4	10/05/23	10/10/23
1277	Drywall walls and ceilings	5	10/05/23	10/11/23
1278	Tape walls and ceilings	15	10/12/23	11/01/23
420	Drywall One Side	5	10/26/23	11/01/23
1279	Paint walls and ceilings	5	11/02/23	11/08/23
1285	Install T bar ceilings	5	11/09/23	11/15/23
1287	Inspect t bar ceilings	1	11/16/23	11/16/23
1288	Close in t bar ceilings	3	11/16/23	11/20/23
1289	Install flooring	10	11/21/23	12/06/23
1295	DID Days	5	12/07/23	12/13/23
1297	Area complete	1	12/14/23	12/14/23
Trash enclosure / MSB		52	05/09/23	02/23/24
957	Stake trash enclosure / MSB	2	05/09/23	05/10/23
1181	Pre con meeting with SMUD	1	05/11/23	05/11/23
1061	Run electrical conduits	4	05/12/23	05/17/23
1191	Back fill conduits	3	05/18/23	05/22/23
1131	Set batter boards	1	05/24/23	05/24/23
1141	Excavate footings	2	05/25/23	05/30/23
1152	Rebar footings	2	05/31/23	06/01/23
1154	Install columns/ Gate columns/Grout columns	2	06/02/23	06/05/23
1153	Place and finish footings	1	06/06/23	06/06/23



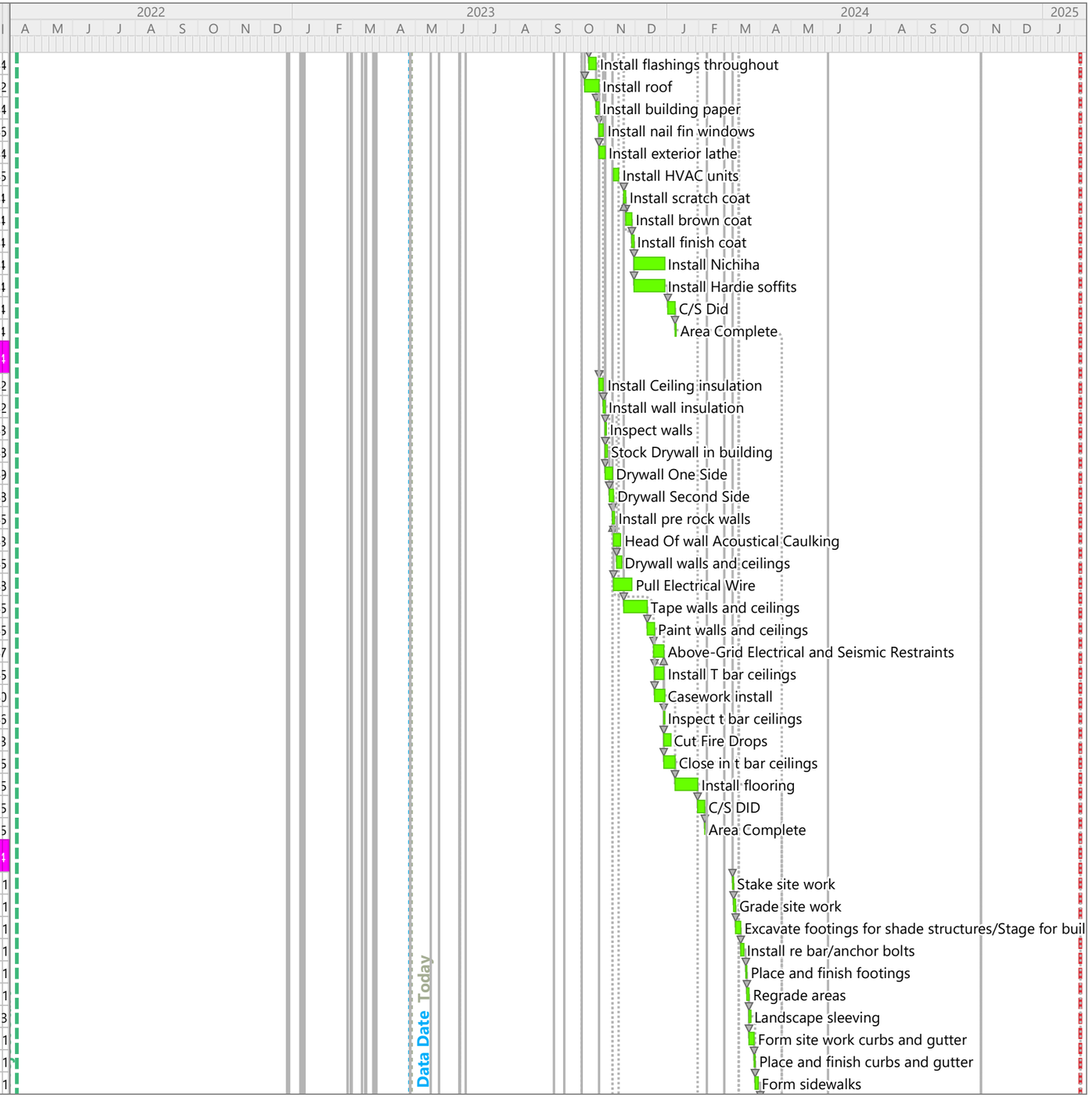
ID	Description	Original Duration	Start	Finish
1156	Install first 3 course CMU Block	2	06/07/23	06/08/23
1161	Install gravel slab on grade	1	06/09/23	06/09/23
1162	Install vapor barrier	1	06/09/23	06/09/23
1163	Install slab re bar	1	06/12/23	06/12/23
1164	Place and finish slab	1	06/13/23	06/13/23
1166	Install CMU block	10	06/14/23	06/27/23
1171	Install re bar CMU block	2	06/28/23	06/29/23
1172	Grout CMU block	1	06/30/23	06/30/23
1173	Install CMU cap	1	07/05/23	07/05/23
1174	Install roof structure	5	07/06/23	07/12/23
1145	Install MSB and Switch gear	10	02/09/24	02/23/24
Building A Site work		34	12/18/23	02/07/24
5090	Stake site work	1	12/18/23	12/18/23
4990	Grade site work	3	12/19/23	12/21/23
5000	Excavate footings for shade structures/Stage for building M	2	12/22/23	12/27/23
5130	Install re bar/anchor bolts	2	12/28/23	12/29/23
5150	Place and finish footings	1	01/02/24	01/02/24
5170	Regrade areas	2	01/03/24	01/04/24
5250	Form curb and gutter	1	01/05/24	01/05/24
5885	Landscape sleeving	2	01/05/24	01/08/24
5280	Place and finish curbs and gutter	1	01/08/24	01/08/24
5300	Form sidewalks	4	01/09/24	01/12/24
5330	Install re bar	2	01/16/24	01/17/24
5870	Place and finish sidewalks	5	01/18/24	01/24/24
5880	Irrigation and planting	10	01/25/24	02/07/24
Commissioning , Punch list & Closeout		71	02/26/24	06/05/24
1240	HVAC equipment start up "A"	10	02/26/24	03/08/24
1310	Final District Commissioning HVAC, Plumbing, & Electrical "A"	30	03/11/24	04/19/24
1220	Punch Walk "A"	1	04/22/24	04/22/24
1315	MSB Substaincial Completion If Delivery can't be improved	1	04/22/24	04/22/24
3890	Building "A" Substantial Completion	1	04/23/24	04/23/24
1300	Punch Work "A"	10	04/24/24	05/07/24
3200	Place Furniture "A"	5	05/10/24	05/16/24
3300	Last day of school	0		06/04/24
1560	Closeout Binders , Final As-Built & QC Lists Signed off "A"	30	04/23/24	06/05/24
Building D		218	03/01/23A	06/04/24
Foundations		50	03/01/23A	07/24/23
3010	Stake Building	1	03/01/23A	03/01/23A
3020	Set batter boards	3	05/11/23	05/15/23
3030	Install under slab utilities deep	5	05/16/23	05/22/23
3050	Install under slab utilities shallow	3	05/23/23	05/25/23
3040	Layout/Excavate footings / Re-bar & Place	10	06/05/23	06/16/23
3045	Footing Cure / Perimeter Curb Re-bar	3	06/17/23	06/19/23
3060	Install Curb Forms D	7	06/20/23	06/28/23
3070	Layout/Install anchor bolts/ hold down install	4	06/29/23	07/06/23



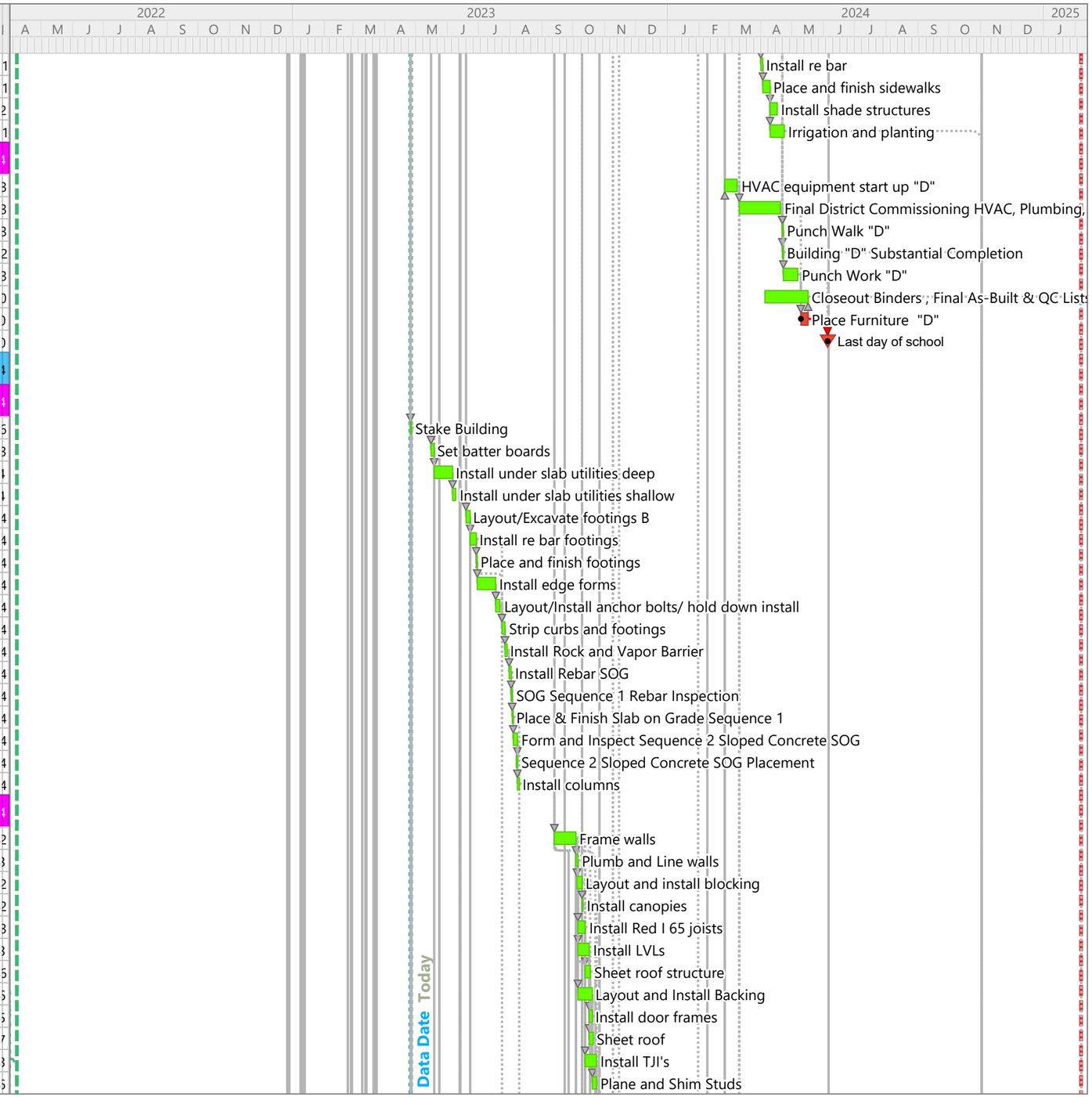
ID	Description	Original Duration	Start	Finish
3090	Place and finish Curbs	1	07/07/23	07/07/23
3100	Strip curbs and footings	3	07/10/23	07/12/23
3110	Install Rock and Vapor Barrier	2	07/13/23	07/14/23
3120	Install Rebar SOG	3	07/17/23	07/19/23
3130	SOG Sequence 1 Rebar Inspection	1	07/19/23	07/19/23
3140	Place & Finish Slab on Grade Sequence 1	1	07/20/23	07/20/23
3150	Concrete slab on grade Seal Coat/Cure/Floor Protection	3	07/21/23	07/23/23
3160	Form and Inspect Sequence 2 Sloped Concrete SOG	2	07/21/23	07/24/23
3210	Install columns	2	07/21/23	07/24/23
Wall framing		39	08/28/23	10/31/23
3220	Frame walls "D"	15	08/28/23	09/19/23
3230	Plumb and Line walls	3	09/20/23	09/22/23
3260	Layout and install blocking	3	09/25/23	09/27/23
3270	Install canopies	1	09/28/23	09/28/23
3530	Install Red I 65 joists	5	09/25/23	09/29/23
3240	Install LVLs	7	09/25/23	10/03/23
3550	Sheet roof structure	3	10/02/23	10/04/23
3760	Inspect hold downs / anchor bolts	1	10/05/23	10/05/23
3250	Layout and Install Backing	10	09/25/23	10/06/23
3290	Sheet exterior	2	10/06/23	10/09/23
3590	Inspect roof structure	1	10/10/23	10/10/23
3640	Install exterior lighting	1	10/10/23	10/10/23
3310	Plane and Shim Studs	2	10/10/23	10/11/23
3660	Install exterior canopies	3	10/10/23	10/12/23
3620	Install door frames	3	10/12/23	10/16/23
3695	CS DiD	5	10/17/23	10/23/23
3320	Area Complete	0	10/31/23	5
MEPF		32	10/04/23	11/16/23
3540	Layout blocking MEPF and ceilings	3	10/04/23	10/06/23
3560	Install blocking MEPF and T Bar Blocking in ceilings	3	10/09/23	10/11/23
3770	Inspect ceiling joists/blocking	1	10/11/23	10/11/23
3600	Install HVAC curbs	2	10/11/23	10/12/23
3580	Inspect	1	10/12/23	10/12/23
3430	Rough in fire sprinkler ceilings	5	10/12/23	10/18/23
3330	Fire Sprinkler Hydro Visual Inspection	1	10/19/23	10/19/23
3370	Rough in Plumbing walls	20	10/05/23	11/01/23
3380	Rough in electrical walls/Install panel boards	20	10/05/23	11/01/23
3350	DWV Head Water Test	1	11/02/23	11/02/23
3360	Domestic Water Pressure Test	1	11/02/23	11/02/23
3420	Rough in HVAC walls/ceilings	20	10/12/23	11/08/23
3390	Rough in Fire alarm ceilings	5	11/02/23	11/08/23
3400	Rough in low voltage walls	4	11/09/23	11/14/23
3410	Install pre rock ceilings	2	11/15/23	11/16/23
Exterior Finishes		50	10/05/23	01/09/24
3570	Install roof jacks	1	10/05/23	10/05/23
3680	Install exterior control joints	3	10/17/23	10/19/23



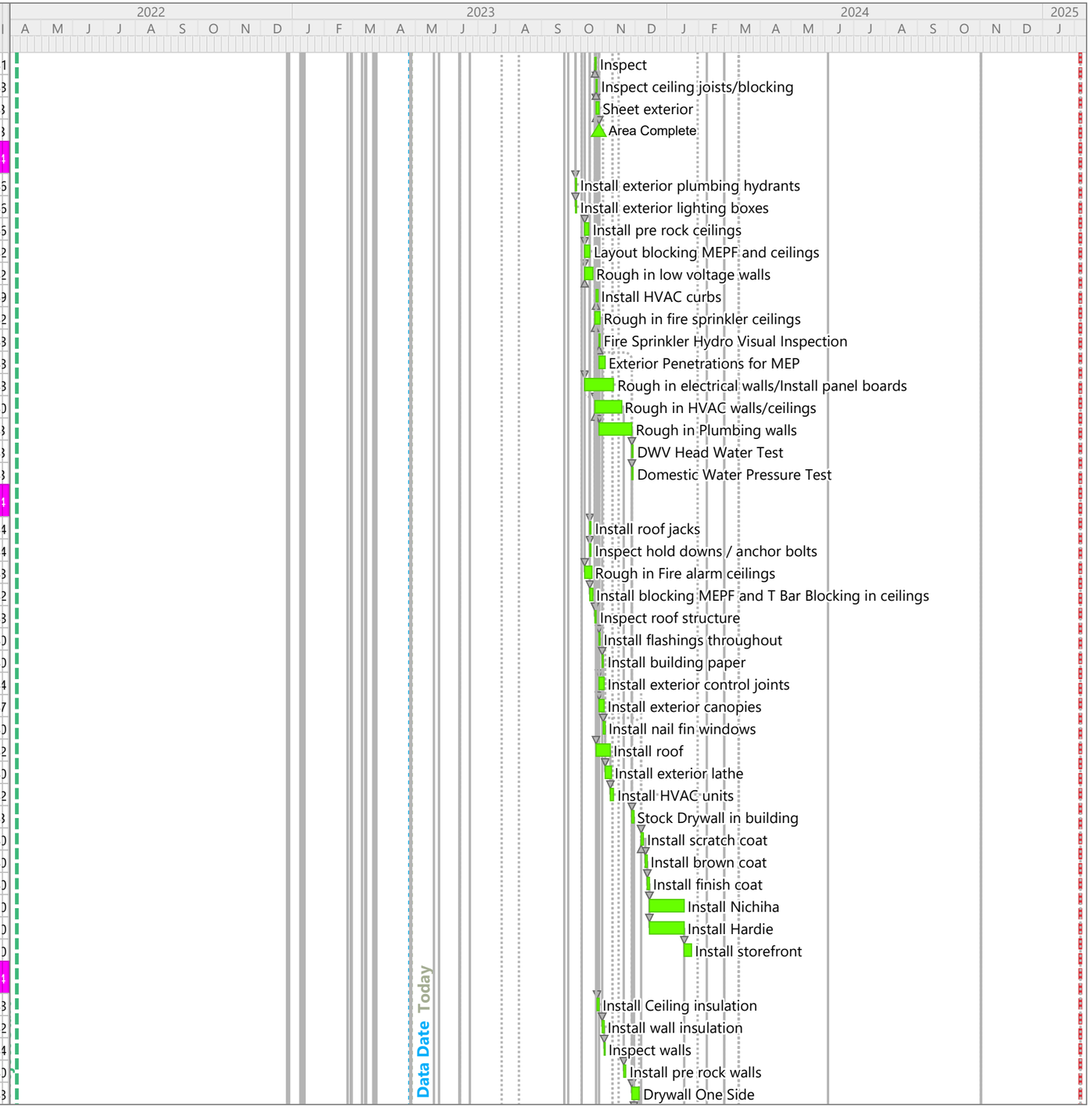
ID	Description	Original Duration	Start	Finish
3650	Install flashings throughout	5	10/17/23	10/23/23
3610	Install roof	10	10/13/23	10/26/23
3670	Install building paper	3	10/24/23	10/26/23
3690	Install nail fin windows	2	10/27/23	10/30/23
3700	Install exterior lathe	4	10/27/23	11/01/23
3617	Install HVAC units	3	11/10/23	11/14/23
3710	Install scratch coat	2	11/20/23	11/21/23
3720	Install brown coat	2	11/22/23	11/27/23
3730	Install finish coat	2	11/28/23	11/29/23
3740	Install Nichiha	20	11/30/23	12/29/23
3750	Install Hardie soffits	20	11/30/23	12/29/23
3755	C/S Did	5	01/02/24	01/08/24
3757	Area Complete	1	01/09/24	01/09/24
Interior finishes		67	10/27/23	02/06/24
3780	Install Ceiling insulation	2	10/27/23	10/30/23
3790	Install wall insulation	2	10/31/23	11/01/23
3800	Inspect walls	1	11/02/23	11/02/23
3460	Stock Drywall in building	2	11/02/23	11/03/23
3450	Drywall One Side	5	11/02/23	11/08/23
3470	Drywall Second Side	4	11/06/23	11/09/23
3440	Install pre rock walls	2	11/09/23	11/10/23
3480	Head Of wall Acoustical Caulking	5	11/10/23	11/16/23
3810	Drywall walls and ceilings	5	11/13/23	11/17/23
3490	Pull Electrical Wire	10	11/10/23	11/27/23
3820	Tape walls and ceilings	15	11/20/23	12/12/23
3830	Paint walls and ceilings	5	12/13/23	12/19/23
3500	Above-Grid Electrical and Seismic Restraints	6	12/19/23	12/28/23
3840	Install T bar ceilings	5	12/20/23	12/28/23
3835	Casework install	6	12/20/23	12/29/23
3850	Inspect t bar ceilings	1	12/29/23	12/29/23
3510	Cut Fire Drops	4	12/29/23	01/04/24
3860	Close in t bar ceilings	6	12/29/23	01/08/24
3865	Install flooring	15	01/09/24	01/30/24
3867	C/S DID	5	01/31/24	02/06/24
3868	Area Complete	0	02/07/24	02/06/24
Building D Site work		36	03/05/24	04/23/24
5510	Stake site work	1	03/05/24	03/05/24
5520	Grade site work	2	03/06/24	03/07/24
5530	Excavate footings for shade structures/Stage for building M	3	03/08/24	03/12/24
5540	Install re bar/anchor bolts	3	03/13/24	03/15/24
5550	Place and finish footings	1	03/18/24	03/18/24
5560	Regrade areas	2	03/19/24	03/20/24
5650	Landscape sleeving	2	03/21/24	03/22/24
5580	Form site work curbs and gutter	3	03/21/24	03/25/24
5590	Place and finish curbs and gutter	1	03/26/24	03/26/24
5620	Form sidewalks	3	03/27/24	03/29/24



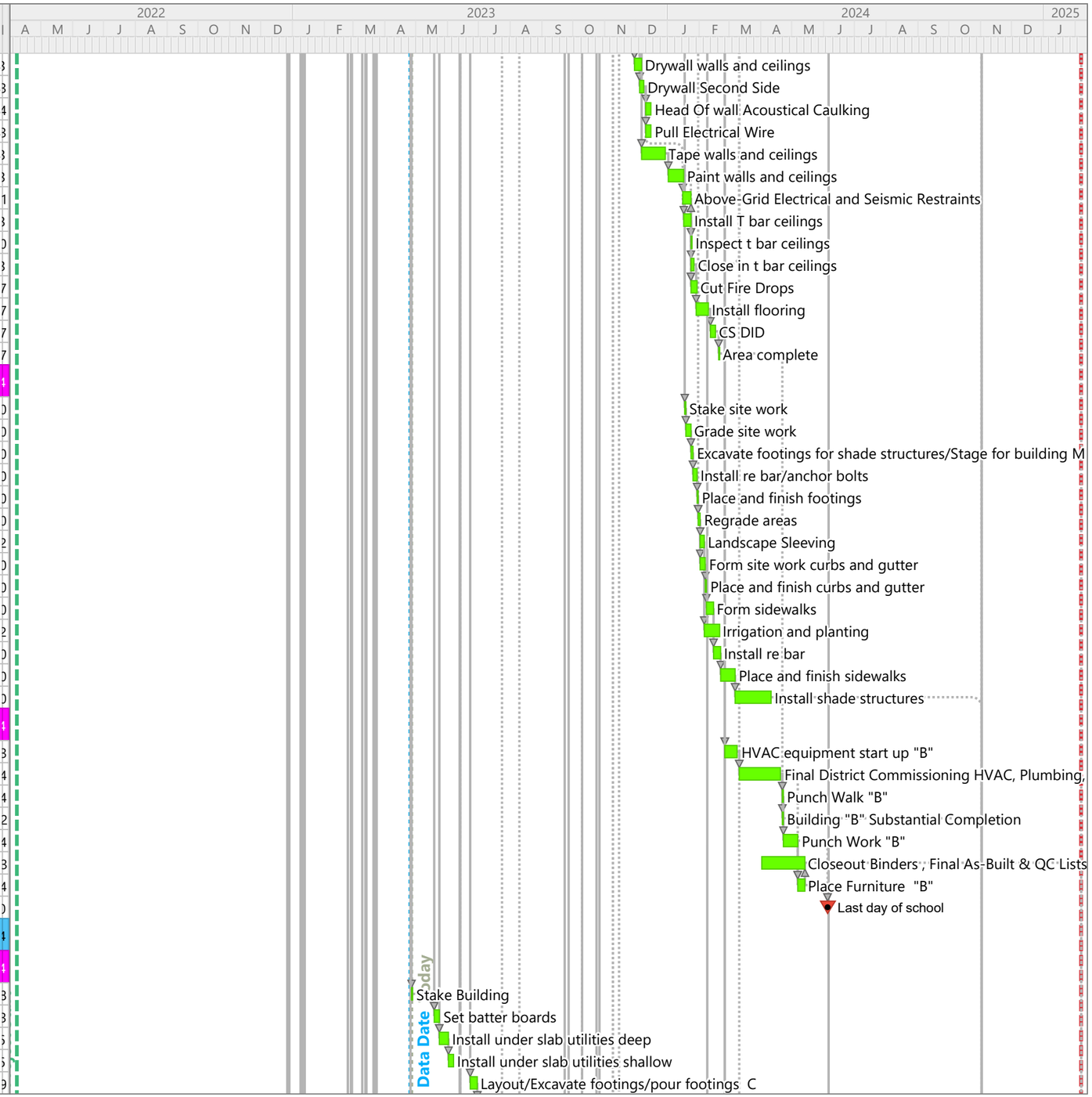
ID	Description	Original Duration	Start	Finish
5630	Install re bar	2	04/01/24	04/02/24
5910	Place and finish sidewalks	5	04/03/24	04/09/24
5640	Install shade structures	5	04/10/24	04/16/24
5655	Irrigation and planting	10	04/10/24	04/23/24
Commissioning , Punch list & Closeout		59	02/26/24	06/04/24
4800	HVAC equipment start up "D"	10	02/26/24	03/08/24
4810	Final District Commissioning HVAC, Plumbing, & Electrical "D"	30	03/11/24	04/19/24
4780	Punch Walk "D"	1	04/22/24	04/22/24
4850	Building "D" Substantial Completion	1	04/22/24	04/22/24
4790	Punch Work "D"	10	04/23/24	05/06/24
4820	Closeout Binders , Final As-Built & QC Lists Signed off "D"	30	04/05/24	05/16/24
4830	Place Furniture "D"	5	05/10/24	05/16/24
4840	Last day of school	0		06/04/24
Building B		220	04/26/23	06/04/24
Foundations		53	04/26/23	08/09/23
1250	Stake Building	1	04/26/23	04/26/23
870	Set batter boards	3	05/16/23	05/18/23
920	Install under slab utilities deep	10	05/19/23	06/05/23
1110	Install under slab utilities shallow	3	06/06/23	06/08/23
1100	Layout/Excavate footings B	4	06/19/23	06/22/23
1160	Install re bar footings	4	06/23/23	06/28/23
1170	Place and finish footings	1	06/29/23	06/29/23
1120	Install edge forms	10	06/30/23	07/17/23
1150	Layout/Install anchor bolts/ hold down install	4	07/18/23	07/21/23
1180	Strip curbs and footings	3	07/24/23	07/26/23
630	Install Rock and Vapor Barrier	2	07/27/23	07/28/23
650	Install Rebar SOG	2	07/31/23	08/01/23
1190	SOG Sequence 1 Rebar Inspection	1	08/02/23	08/02/23
680	Place & Finish Slab on Grade Sequence 1	1	08/03/23	08/03/23
1760	Form and Inspect Sequence 2 Sloped Concrete SOG	2	08/04/23	08/07/23
1770	Sequence 2 Sloped Concrete SOG Placement	1	08/07/23	08/07/23
1200	Install columns	2	08/08/23	08/09/23
Wall framing		32	09/13/23	10/27/23
1210	Frame walls	15	09/13/23	10/03/23
740	Plumb and Line walls	2	10/04/23	10/05/23
1280	Layout and install blocking	3	10/05/23	10/09/23
1290	Install canopies	1	10/10/23	10/10/23
1570	Install Red I 65 joists	5	10/06/23	10/12/23
810	Install LVLs	7	10/06/23	10/16/23
1590	Sheet roof structure	3	10/13/23	10/17/23
1270	Layout and Install Backing	10	10/06/23	10/19/23
1980	Install door frames	3	10/17/23	10/19/23
1330	Sheet roof	4	10/17/23	10/20/23
1320	Install TJI's	7	10/13/23	10/23/23
1340	Plane and Shim Studs	2	10/20/23	10/23/23



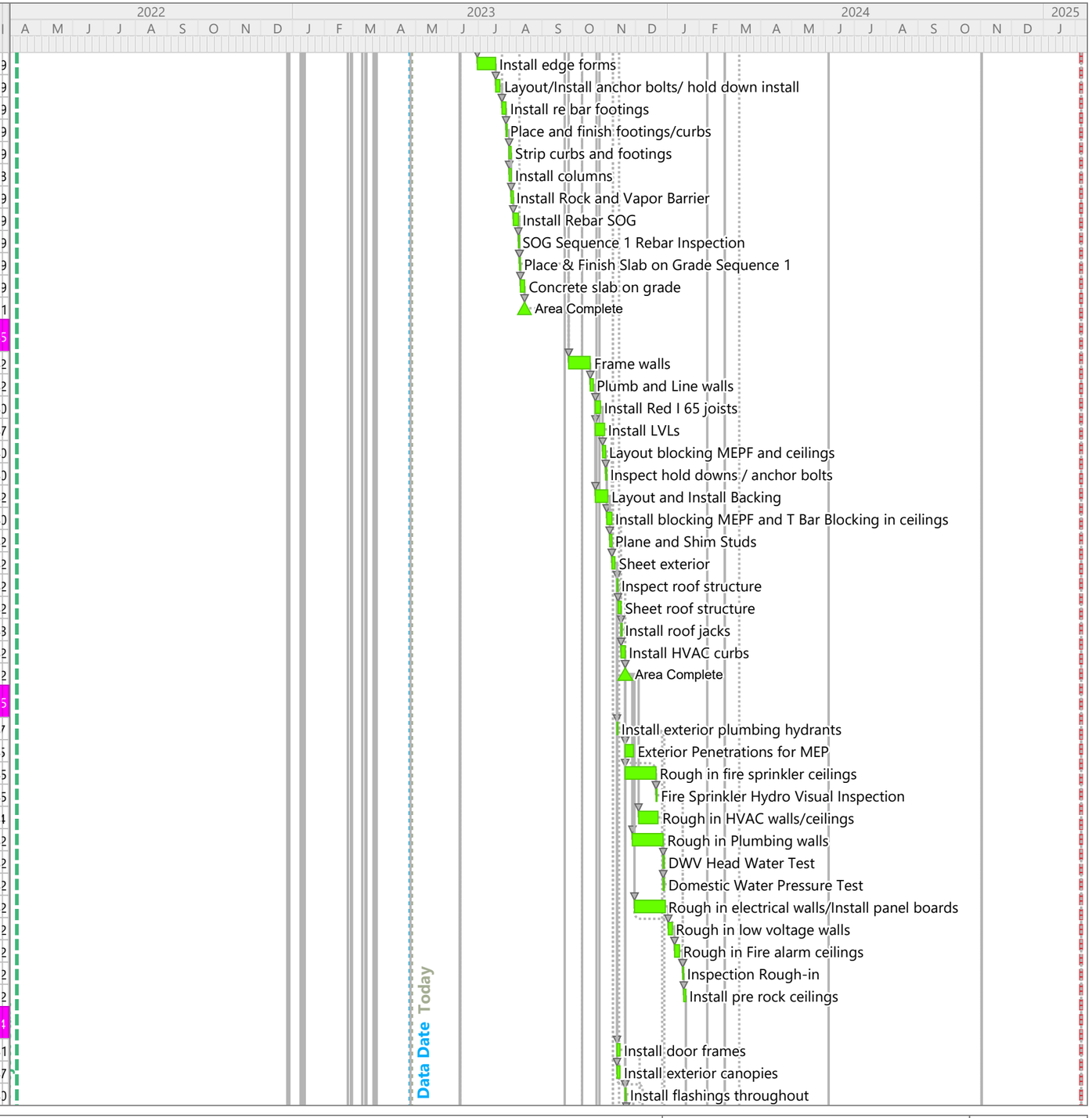
ID	Description	Original Duration	Start	Finish
1620	Inspect	1	10/23/23	10/23/231
1670	Inspect ceiling joists/blocking	1	10/24/23	10/24/233
1970	Sheet exterior	3	10/24/23	10/26/233
1350	Area Complete	0	10/27/23	3
MEPF		32	10/04/23	11/28/231
2100	Install exterior plumbing hydrants	1	10/04/23	10/04/235
2110	Install exterior lighting boxes	1	10/04/23	10/04/235
1450	Install pre rock ceilings	2	10/13/23	10/16/235
1580	Layout blocking MEPF and ceilings	3	10/13/23	10/17/232
1440	Rough in low voltage walls	6	10/13/23	10/20/232
1640	Install HVAC curbs	2	10/24/23	10/25/239
1470	Rough in fire sprinkler ceilings	5	10/23/23	10/27/232
1360	Fire Sprinkler Hydro Visual Inspection	1	10/27/23	10/27/233
1370	Exterior Penetrations for MEP	4	10/27/23	11/01/233
1410	Rough in electrical walls/Install panel boards	20	10/13/23	11/09/233
1460	Rough in HVAC walls/ceilings	20	10/23/23	11/17/230
1400	Rough in Plumbing walls	20	10/27/23	11/27/233
1380	DWV Head Water Test	1	11/28/23	11/28/233
1390	Domestic Water Pressure Test	1	11/28/23	11/28/233
Exterior Finishes		53	10/13/23	01/24/241
1610	Install roof jacks	1	10/18/23	10/18/234
1660	Inspect hold downs / anchor bolts	1	10/18/23	10/18/234
1420	Rough in Fire alarm ceilings	5	10/13/23	10/19/233
1600	Install blocking MEPF and T Bar Blocking in ceilings	3	10/18/23	10/20/232
1630	Inspect roof structure	1	10/23/23	10/23/233
2120	Install flashings throughout	1	10/27/23	10/27/230
2130	Install building paper	1	10/30/23	10/30/230
2240	Install exterior control joints	3	10/27/23	10/31/234
2420	Install exterior canopies	3	10/27/23	10/31/237
2140	Install nail fin windows	2	10/31/23	11/01/230
1655	Install roof	10	10/24/23	11/06/232
2250	Install exterior lathe	4	11/02/23	11/07/230
1657	Install HVAC units	3	11/07/23	11/09/232
1500	Stock Drywall in building	2	11/28/23	11/29/233
2430	Install scratch coat	2	12/07/23	12/08/230
2440	Install brown coat	2	12/11/23	12/12/230
2450	Install finish coat	2	12/13/23	12/14/230
2460	Install Nichiha	20	12/15/23	01/17/240
2470	Install Hardie	20	12/15/23	01/17/240
2135	Install storefront	5	01/18/24	01/24/240
Interior finishes		63	10/25/23	02/20/241
1680	Install Ceiling insulation	2	10/25/23	10/26/233
1690	Install wall insulation	2	10/30/23	10/31/232
1700	Inspect walls	1	11/01/23	11/01/234
1480	Install pre rock walls	2	11/20/23	11/21/230
1490	Drywall One Side	5	11/28/23	12/04/233



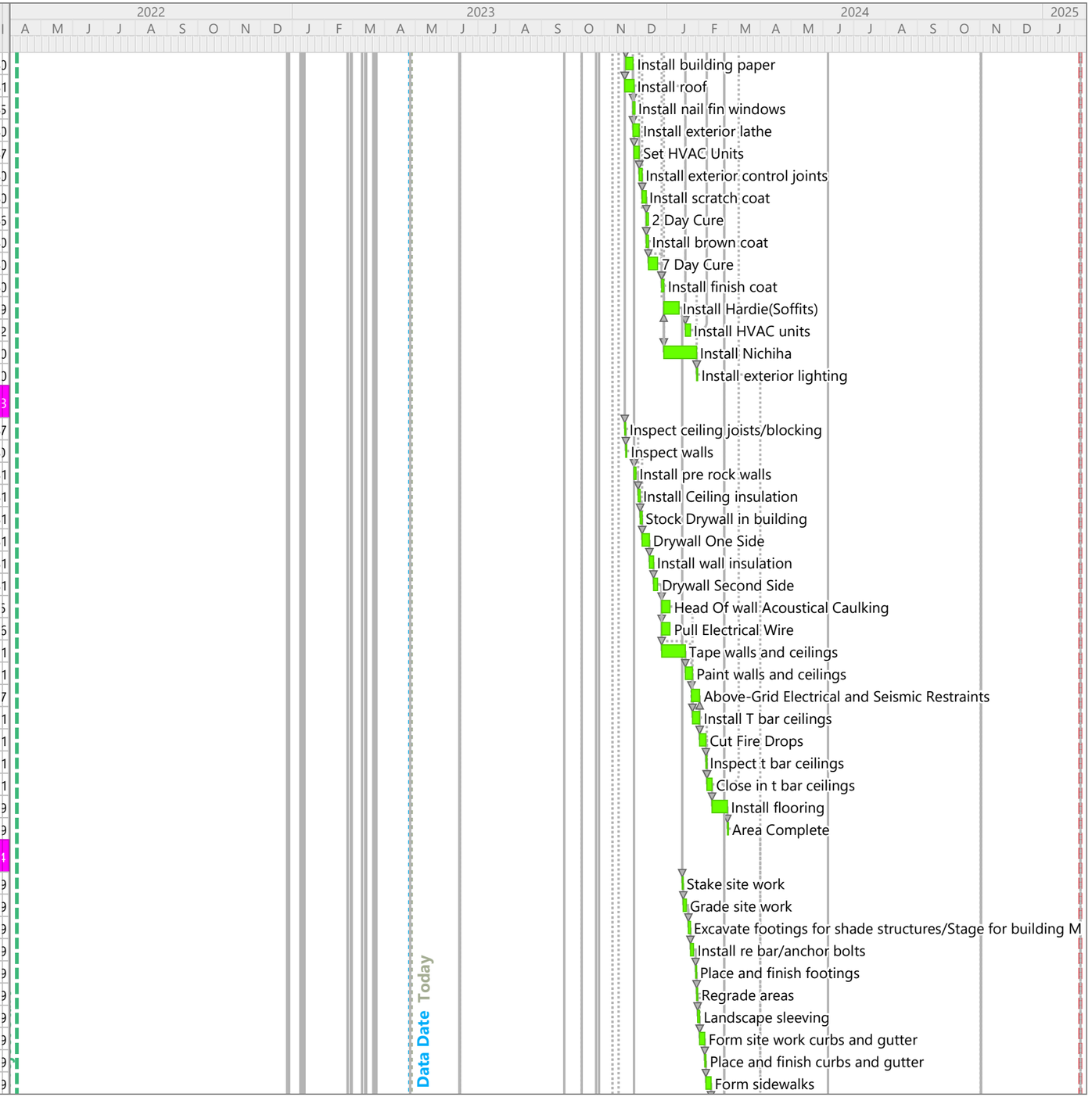
ID	Description	Original Duration	Start	Finish
1710	Drywall walls and ceilings	5	11/30/23	12/06/23
1510	Drywall Second Side	4	12/05/23	12/08/23
1520	Head Of wall Acoustical Caulking	5	12/11/23	12/15/23
1530	Pull Electrical Wire	5	12/11/23	12/15/23
1800	Tape walls and ceilings	15	12/07/23	12/29/23
1810	Paint walls and ceilings	10	01/02/24	01/16/24
1540	Above-Grid Electrical and Seismic Restraints	6	01/16/24	01/23/24
1820	Install T bar ceilings	5	01/17/24	01/23/24
1830	Inspect t bar ceilings	1	01/24/24	01/24/24
1840	Close in t bar ceilings	3	01/24/24	01/26/24
1550	Cut Fire Drops	4	01/24/24	01/29/24
1845	Install flooring	10	01/29/24	02/09/24
1847	CS DID	5	02/12/24	02/16/24
1848	Area complete	1	02/20/24	02/20/24
Building B Site work		59	01/18/24	04/10/24
5210	Stake site work	1	01/18/24	01/18/24
5220	Grade site work	3	01/19/24	01/23/24
5230	Excavate footings for shade structures/Stage for building M	2	01/24/24	01/25/24
5240	Install re bar/anchor bolts	2	01/26/24	01/29/24
5260	Place and finish footings	1	01/30/24	01/30/24
5270	Regrade areas	2	01/31/24	02/01/24
5355	Landscape Sleeving	2	02/02/24	02/05/24
5290	Form site work curbs and gutter	3	02/02/24	02/06/24
5310	Place and finish curbs and gutter	1	02/07/24	02/07/24
5320	Form sidewalks	5	02/08/24	02/14/24
5357	Irrigation and planting	10	02/06/24	02/20/24
5340	Install re bar	4	02/15/24	02/21/24
5890	Place and finish sidewalks	10	02/22/24	03/06/24
5350	Install shade structures	25	03/07/24	04/10/24
Commissioning , Punch list & Closeout		56	02/26/24	06/04/24
4180	HVAC equipment start up "B"	10	02/26/24	03/08/24
4210	Final District Commissioning HVAC, Plumbing, & Electrical "B"	30	03/11/24	04/19/24
4130	Punch Walk "B"	1	04/22/24	04/22/24
4480	Building "B" Substantial Completion	1	04/22/24	04/22/24
4160	Punch Work "B"	10	04/23/24	05/06/24
4240	Closeout Binders , Final As-Built & QC Lists Signed off "B"	30	04/02/24	05/13/24
4400	Place Furniture "B"	5	05/07/24	05/13/24
4470	Last day of school	0		06/04/24
Building C		209	04/27/23	06/04/24
Foundations		49	04/27/23	08/15/23
1850	Stake Building	1	04/27/23	04/27/23
1860	Set batter boards	3	05/19/23	05/23/23
1870	Install under slab utilities deep	5	05/24/23	06/01/23
1890	Install under slab utilities shallow	3	06/02/23	06/06/23
1880	Layout/Excavate footings/pour footings C	5	06/23/23	06/29/23



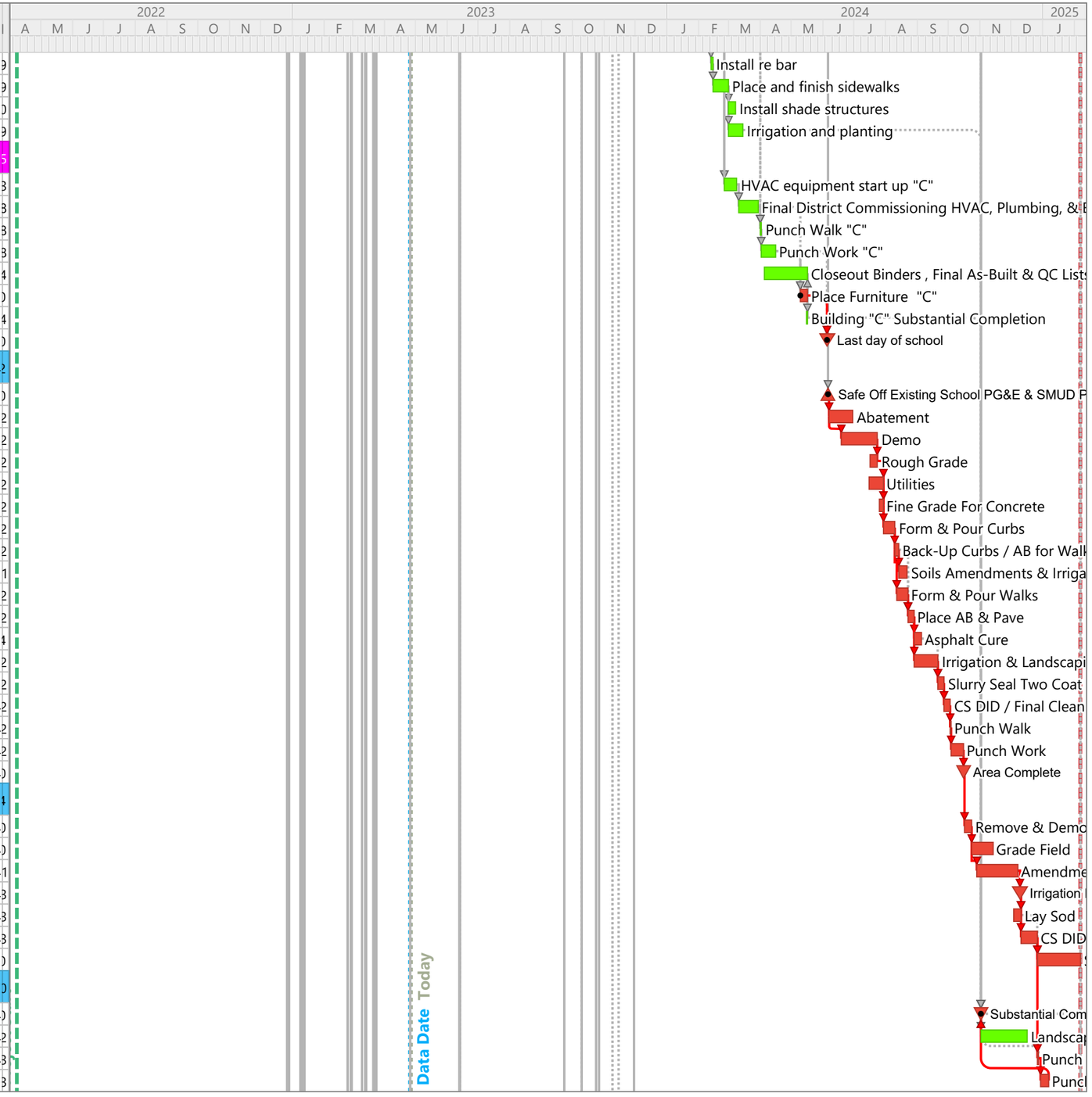
ID	Description	Original Duration	Start	Finish
1900	Install edge forms	10	06/30/23	07/17/23
1910	Layout/Install anchor bolts/ hold down install	4	07/18/23	07/21/23
1920	Install re bar footings	4	07/24/23	07/27/23
1930	Place and finish footings/curbs	1	07/28/23	07/28/23
1940	Strip curbs and footings	2	07/31/23	08/01/23
2190	Install columns	2	07/31/23	08/01/23
1990	Install Rock and Vapor Barrier	2	08/02/23	08/03/23
2000	Install Rebar SOG	3	08/04/23	08/08/23
2010	SOG Sequence 1 Rebar Inspection	1	08/09/23	08/09/23
2020	Place & Finish Slab on Grade Sequence 1	1	08/10/23	08/10/23
2030	Concrete slab on grade	4	08/11/23	08/14/23
2180	Area Complete	0	08/15/23	1
Wall framing		39	09/27/23	11/21/23
2200	Frame walls	15	09/27/23	10/17/23
2210	Plumb and Line walls	3	10/18/23	10/20/23
2670	Install Red I 65 joists	5	10/23/23	10/27/23
2260	Install LVLs	7	10/23/23	10/31/23
2680	Layout blocking MEPF and ceilings	3	10/30/23	11/01/23
2900	Inspect hold downs / anchor bolts	1	11/02/23	11/02/23
2270	Layout and Install Backing	10	10/23/23	11/03/23
2700	Install blocking MEPF and T Bar Blocking in ceilings	3	11/03/23	11/07/23
2330	Plane and Shim Studs	2	11/06/23	11/07/23
2310	Sheet exterior	3	11/08/23	11/10/23
2730	Inspect roof structure	1	11/13/23	11/13/23
2690	Sheet roof structure	3	11/14/23	11/16/23
2710	Install roof jacks	1	11/17/23	11/17/23
2740	Install HVAC curbs	2	11/17/23	11/20/23
2340	Area Complete	0	11/21/23	2
MEPF		38	11/13/23	01/18/24
2770	Install exterior plumbing hydrants	1	11/13/23	11/13/23
2480	Exterior Penetrations for MEP	4	11/21/23	11/28/23
2570	Rough in fire sprinkler ceilings	20	11/21/23	12/20/23
2350	Fire Sprinkler Hydro Visual Inspection	1	12/21/23	12/21/23
2560	Rough in HVAC walls/ceilings	15	12/04/23	12/22/23
2510	Rough in Plumbing walls	20	11/28/23	12/27/23
2490	DWV Head Water Test	1	12/28/23	12/28/23
2500	Domestic Water Pressure Test	1	12/28/23	12/28/23
2520	Rough in electrical walls/Install panel boards	20	11/30/23	12/29/23
2540	Rough in low voltage walls	4	01/02/24	01/05/24
2530	Rough in Fire alarm ceilings	5	01/08/24	01/12/24
2535	Inspection Rough-in	1	01/16/24	01/16/24
2550	Install pre rock ceilings	2	01/17/24	01/18/24
Exterior Finishes		48	11/13/23	01/30/24
2760	Install door frames	3	11/13/23	11/15/23
2800	Install exterior canopies	3	11/13/23	11/15/23
2790	Install flashings throughout	1	11/21/23	11/21/23



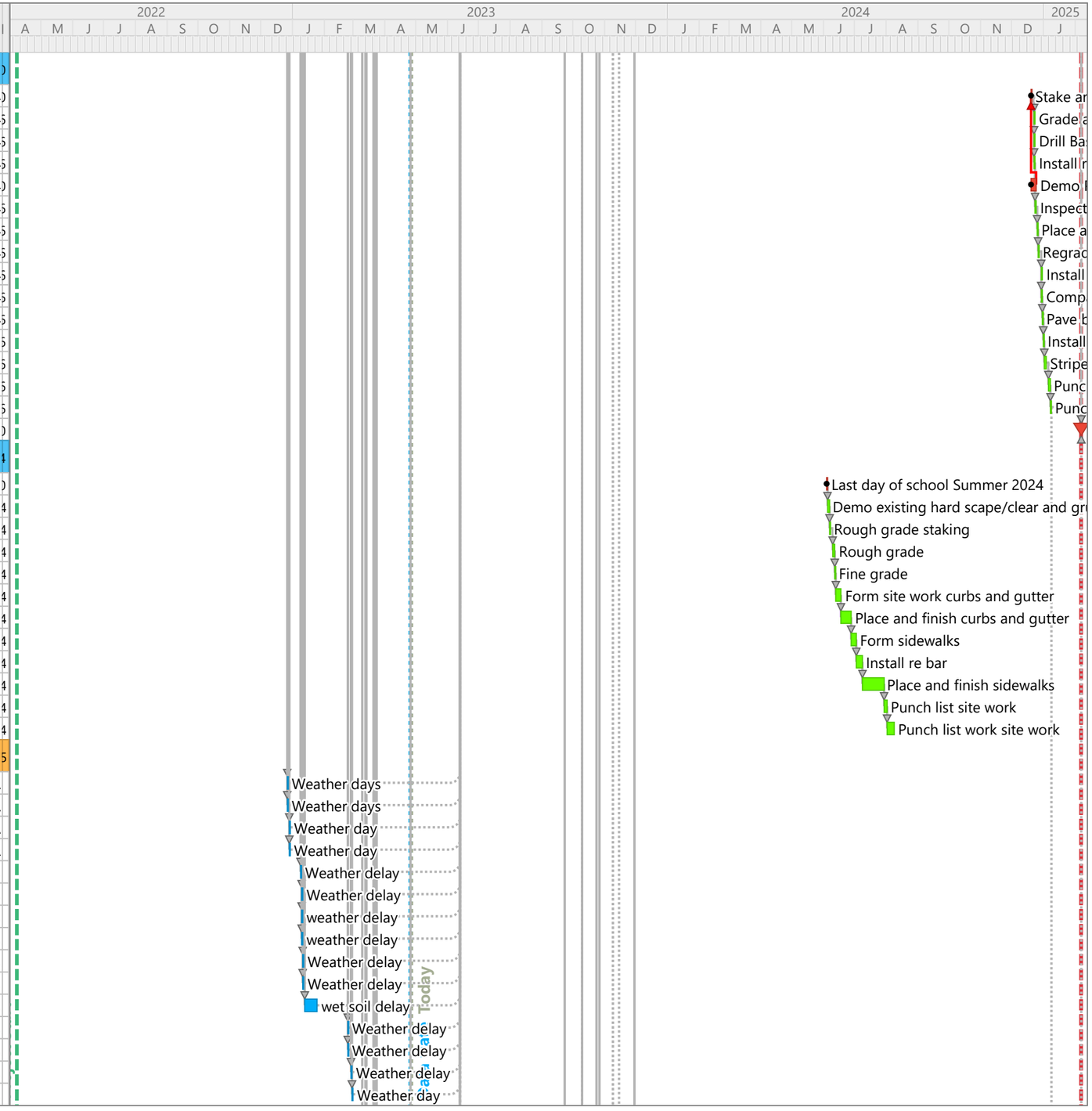
ID	Description	Original Duration	Start	Finish
2810	Install building paper	3	11/22/23	11/28/23
2660	Install roof	5	11/21/23	11/29/23
2830	Install nail fin windows	2	11/29/23	11/30/23
2840	Install exterior lathe	4	11/29/23	12/04/23
2665	Set HVAC Units	3	11/30/23	12/04/23
2820	Install exterior control joints	3	12/05/23	12/07/23
2850	Install scratch coat	2	12/08/23	12/11/23
2855	2 Day Cure	2	12/12/23	12/13/23
2860	Install brown coat	2	12/12/23	12/13/23
2865	7 Day Cure	7	12/14/23	12/22/23
2870	Install finish coat	2	12/27/23	12/28/23
2890	Install Hardie(Soffits)	10	12/29/23	01/12/24
2745	Install HVAC units	3	01/19/24	01/23/24
2880	Install Nichiha	20	12/29/23	01/29/24
2780	Install exterior lighting	1	01/30/24	01/30/24
Interior finishes		63	11/21/23	02/29/24
2910	Inspect ceiling joists/blocking	1	11/21/23	11/21/23
2940	Inspect walls	1	11/22/23	11/22/23
2580	Install pre rock walls	2	11/30/23	12/01/23
2920	Install Ceiling insulation	2	12/04/23	12/05/23
2600	Stock Drywall in building	2	12/06/23	12/07/23
2590	Drywall One Side	5	12/08/23	12/14/23
2930	Install wall insulation	2	12/15/23	12/18/23
2610	Drywall Second Side	4	12/19/23	12/22/23
2620	Head Of wall Acoustical Caulking	5	12/27/23	01/03/24
2630	Pull Electrical Wire	5	12/27/23	01/03/24
2960	Tape walls and ceilings	15	12/27/23	01/18/24
2970	Paint walls and ceilings	5	01/19/24	01/25/24
2640	Above-Grid Electrical and Seismic Restraints	6	01/25/24	02/01/24
2980	Install T bar ceilings	5	01/26/24	02/01/24
2650	Cut Fire Drops	4	02/02/24	02/07/24
2990	Inspect t bar ceilings	1	02/08/24	02/08/24
3000	Close in t bar ceilings	3	02/09/24	02/13/24
3005	Install flooring	10	02/14/24	02/28/24
3007	Area Complete	1	02/29/24	02/29/24
Building C Site work		42	01/16/24	03/14/24
5360	Stake site work	1	01/16/24	01/16/24
5370	Grade site work	3	01/17/24	01/19/24
5380	Excavate footings for shade structures/Stage for building M	2	01/22/24	01/23/24
5390	Install re bar/anchor bolts	3	01/24/24	01/26/24
5400	Place and finish footings	1	01/29/24	01/29/24
5410	Regrade areas	1	01/30/24	01/30/24
5505	Landscape sleeving	2	01/31/24	02/01/24
5430	Form site work curbs and gutter	3	02/02/24	02/06/24
5450	Place and finish curbs and gutter	1	02/07/24	02/07/24
5470	Form sidewalks	3	02/08/24	02/12/24



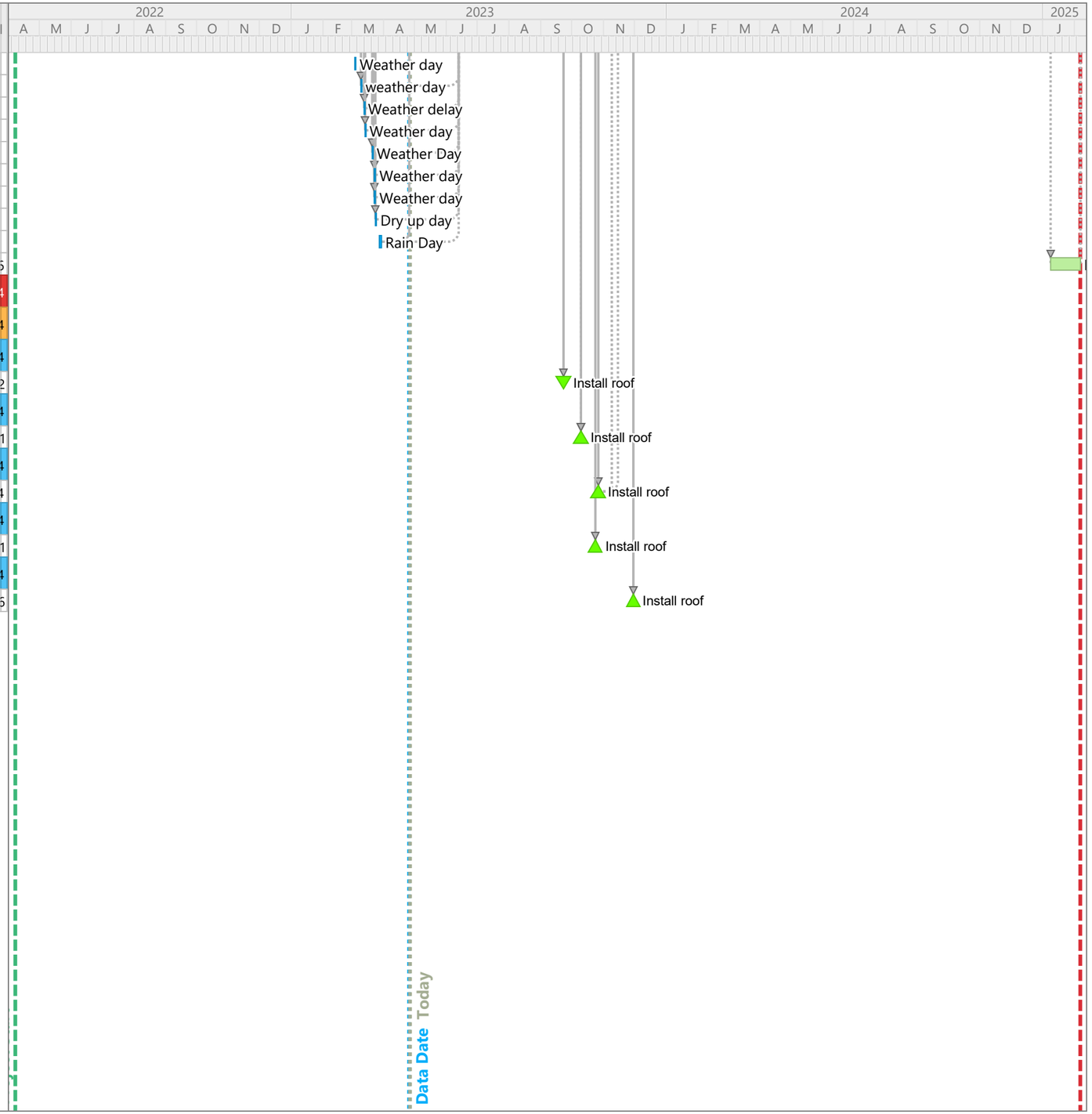
ID	Description	Original Duration	Start	Finish
5490	Install re bar	2	02/13/24	02/14/24
5900	Place and finish sidewalks	10	02/15/24	02/29/24
5500	Install shade structures	5	03/01/24	03/07/24
5507	Irrigation and planting	10	03/01/24	03/14/24
Commissioning , Punch list & Closeout		59	02/26/24	06/04/24
4760	HVAC equipment start up "C"	10	02/26/24	03/08/24
4770	Final District Commissioning HVAC, Plumbing, & Electrical "C"	15	03/11/24	03/29/24
4490	Punch Walk "C"	1	04/01/24	04/01/24
4500	Punch Work "C"	10	04/02/24	04/15/24
4510	Closeout Binders , Final As-Built & QC Lists Signed off "C"	30	04/05/24	05/16/24
4520	Place Furniture "C"	5	05/10/24	05/16/24
4750	Building "C" Substantial Completion	1	05/16/24	05/16/24
4590	Last day of school	0		06/04/24
Demo School & Build Parking Lot		113	06/06/24	10/15/24
622	Safe Off Existing School PG&E & SMUD Pull Meters	0	06/06/24	
623	Abatement	20	06/07/24	06/29/24
624	Demo	30	06/19/24	07/23/24
627	Rough Grade	6	07/17/24	07/23/24
628	Utilities	12	07/16/24	07/29/24
629	Fine Grade For Concrete	3	07/26/24	07/29/24
635	Form & Pour Curbs	10	07/30/24	08/09/24
637	Back-Up Curbs / AB for Walks	3	08/10/24	08/13/24
648	Soils Amendments & Irrigation	7	08/14/24	08/21/24
646	Form & Pour Walks	10	08/12/24	08/22/24
638	Place AB & Pave	5	08/23/24	08/28/24
639	Asphalt Cure	7	08/29/24	09/04/24
641	Irrigation & Landscaping	20	08/29/24	09/20/24
642	Slurry Seal Two Coat , Stripe & Signs	5	09/21/24	09/26/24
643	CS DID / Final Clean / Pre-Punch	5	09/27/24	10/02/24
644	Punch Walk	1	10/03/24	10/03/24
647	Punch Work	10	10/04/24	10/15/24
649	Area Complete	0		10/15/24
Demo Temporary Structures & Build Field		91	10/17/24	02/06/25
940	Remove & Demo Temporary Structures	5	10/17/24	10/23/24
890	Grade Field	15	10/24/24	11/13/24
930	Amendments & Irrigation Field	40	10/29/24	12/07/24
950	Irrigation Review	0		12/09/24
900	Lay Sod	5	12/04/24	12/10/24
880	CS DID	11	12/11/24	12/26/24
885	Standby time for the sod	30	12/27/24	02/06/25
Punch, Commissioning , & Closeout Building & Surrounding Site Work		52	11/01/24	01/06/25
1060	Substantial Completion	0		11/01/24
990	Landscape Maintenance Period Field & Parking Lot	45	11/02/24	12/16/24
1020	Punch Walk Site	1	12/27/24	12/27/24
1040	Punch work Field	6	12/30/24	01/06/25



ID	Description	Original Duration	Start	Finish
Basketball courts		13	12/20/24	02/06/25
660	Stake area	1	12/20/24	12/20/24
665	Grade area	1	12/23/24	12/23/24
667	Drill Basketball standards	1	12/23/24	12/23/24
668	Install re bar cages/set poles	1	12/23/24	12/23/24
662	Demo Pre safety area	3	12/20/24	12/24/24
669	Inspect	1	12/24/24	12/24/24
672	Place and finish basketball standards	1	12/26/24	12/26/24
673	Regrade area	1	12/27/24	12/27/24
674	Install AB	1	12/30/24	12/30/24
676	Compact	1	12/30/24	12/30/24
682	Pave basketball area	1	12/31/24	12/31/24
683	Install Basketball hoops	1	01/01/25	01/01/25
684	Stripe Basketball area	2	01/02/25	01/03/25
686	Punch walk	2	01/06/25	01/07/25
692	Punch work	1	01/08/25	01/08/25
693	Turn over to district / Project Complete	0		02/06/25
Summer push June to August 2024 South to North		46	06/04/24	08/08/24
1002	Last day of school Summer 2024	1	06/04/24	06/04/24
995	Demo existing hard scape/clear and grub Field	2	06/05/24	06/06/24
996	Rough grade staking	1	06/07/24	06/07/24
998	Rough grade	2	06/10/24	06/11/24
999	Fine grade	1	06/12/24	06/12/24
5660	Form site work curbs and gutter	3	06/13/24	06/17/24
5670	Place and finish curbs and gutter	8	06/18/24	06/27/24
5680	Form sidewalks	3	06/28/24	07/02/24
5690	Install re bar	2	07/03/24	07/08/24
5920	Place and finish sidewalks	15	07/09/24	07/29/24
1003	Punch list site work	3	07/30/24	08/01/24
1004	Punch list work site work	5	08/02/24	08/08/24
Rain delays		38	12/27/22A	02/06/25
710	Weather days	1	12/27/22A	12/27/22A
760	Weather days	1	12/27/22A	12/27/22A
750	Weather day	1	12/29/22A	12/29/22A
800	Weather day	1	12/29/22A	12/29/22A
535	Weather delay	1	01/09/23A	01/09/23A
537	Weather delay	1	01/10/23A	01/10/23A
720	weather delay	1	01/10/23A	01/10/23A
770	weather delay	1	01/10/23A	01/10/23A
730	Weather delay	1	01/11/23A	01/11/23A
780	Weather delay	1	01/11/23A	01/11/23A
532	wet soil delay	1	01/13/23A	01/24/23A
533	Weather delay	1	02/24/23A	02/24/23A
735	Weather delay	1	02/24/23A	02/24/23A
795	Weather delay	1	02/27/23A	02/27/23A
575	Weather day	1	02/28/23A	02/28/23A



ID	Description	Original Duration	Start	Finish
577	Weather day	1	03/04/23A	03/04/23A
579	weather day	1	03/10/23A	03/10/23A
737	Weather delay	1	03/13/23A	03/13/23A
738	Weather day	1	03/14/23A	03/14/23A
739	Weather Day	1	03/21/23A	03/21/23A
745	Weather day	1	03/23/23A	03/23/23A
748	Weather day	1	03/23/23A	03/23/23A
747	Dry up day	1	03/24/23A	03/24/23A
755	Rain Day	1	03/28/23A	03/29/23A
749	Rain days to schedule	21	01/09/25	02/06/25
Roof dry in Milestones		0	09/22/23	11/30/23
Inc. 2 Building All Buildings		0	09/22/23	11/30/23
Building M		0	09/22/23	09/22/23
4680	Install roof	0		09/22/23
Building A		0	10/10/23	10/10/23
2227	Install roof	0	10/10/23	
Building D		0	10/27/23	10/27/23
3520	Install roof	0	10/27/23	
Building B		0	10/24/23	10/24/23
2137	Install roof	0	10/24/23	
Building C		0	11/30/23	11/30/23
2895	Install roof	0	11/30/23	



Original Total Base Rent Sum	$	74,800
Change by prior Amendment #_1-4	$	54,074,696
Total Current Amendment # 5	$	-
Revised Total Base Rent Amount	$	54,149,496

In all other respects, the terms and conditions of said Facilities Lease, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District.
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

Clark/Sullivan Construction.
A California Corporation

By:_____
Ted Foor
Title: President/ CA Operations

Federal Tax Identification Number:
88-0493821

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-20

MEETING DATE: 06/27/2023

SUBJECT: Katherine Johnson Middle School Facilities Lease Amendment No. 5

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Facilities

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4088, approving the fifth amendment to the Facilities Lease agreement for Katherine Johnson Middle School new construction project between San Juan Unified School District and Flint Builders, Inc.

RATIONALE/BACKGROUND:
The board approves the revised total base rent in the amount of $54,646,419.00 for the project and authorizes the issuance of lease amendment no. 5 to the facilities lease and authorizes district staff to issue a notice to proceed with construction.

ATTACHMENT(S):
A. Resolution No. 4088
B. Lease Amendment No. 5

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: N/A
Additional Budget: N/A
Funding Source: Measure P
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing: ☒

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

RESOLUTION NO. 4088

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING LEASE AMENDMENT #5 FOR THE KATHERINE JOHNSON MIDDLE SCHOOL PROJECT SJUSD PROJECT #055-9512-P1

WHEREAS, sections 17406 of the Education Code authorize school districts, including the San Juan Unified School District ("District"), to use the lease-leaseback procurement process; and

WHEREAS, the District Board of Education ("Board") previously approved the award of the Site Lease and Facilities Lease to Flint Builders Inc. for this Project, which approval for the Facilities Lease was in the amount of $70,000.00 per resolution #4016; and

WHEREAS, the approval of the Facilities Lease authorized only preconstruction services to be performed; no construction services were approved to commence; and no construction services have commenced; and

WHEREAS, Flint Builders Inc. has completed the preconstruction services for Increment #2 of the Project, including development of the Total Base Rent for Increment #2, and has provided the District with objectively verifiable information and a written rationale for this Total Base Rent, together with supporting documents;

WHEREAS, the District has carefully considered the information supporting the Total Base Rent for Increment #2 of the Project; and

WHEREAS, the Division of the State Architect ("DSA") has provided the required approvals for Increment #2 of the Project.

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the revised Total Base Rent in the amount of $54,646,419.00 to include Increment #2, authorizes the issuance of Lease Amendment #5 to the Facilities Lease, and authorizes District staff to issue a notice to proceed with construction of Increment #2.

Original Total Base Rent Sum	$70,000.00
Change by prior Amendment #1-4	$10,016,720.00
Total Current Amendment #5	**$44,559,699.00**
Revised Total Base Rent Amount	**$54,646,419.00**

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on June 27, 2023, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Zima Creason, President
San Juan Unified School District
Board of Education

Attest:

_____
Saul Hernandez, Clerk
San Juan Unified School District
Board of Education

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Melissa Bassanelli, Superintendent of Schools
Frank Camarda, Chief Operations Officer

Lease Amendment #05
Katherine Johnson Middle School New Construction
DSA App. # 02 - 120501/Facilities Lease Agreement# 207666
SJUSD Project # 055-9512-P1

Effective **June 27, 2023**, the Facilities Lease Agreement dated **April 19, 2022** between the San Juan Unified School District and **Flint Design Build, LLC dba FLINT** for the **Katherine Johnson Middle School New Construction** is amended as follows:

This amendment is to incorporate **Increment 2 work's** Total Base Rent into Flint Builders Facilities Lease Agreement.

The Facilities Lease Agreement is modified as follows:

A. Section 3.2.3 Time of Completion: "Included in this time to complete is an allowance of up to 20 weather days of excusable delays," as noted in the Increment 2 TBR schedule dated 6/06/2023.

B. Section 4.2 Term of Facilities Lease: "*The Term of this Facilities Lease shall be **32 months** consisting of the total of the time a) **8 months** to perform Preconstruction Services b) **6 months** to construct Increment 1A and B, and **18 months** to construct Increment 2 of the Project,…"*

C. Section 4.4.2 Total Base Rent: '*The TBR for the lease of the Project's **Increment 2 is to be Forty-Four Million Five-Hundred Fifty-Nine Thousand Six Hundred Ninety-Nine Dollars and zero cents ($ 44,559,699.00)** for a **combined total of Fifty-Four Million Six Hundred Forty-Six Thousand Four Hundred Nineteen Dollars and zero cents (54,646,419.00)** for Increment 1A, 1B, and 2, subject to the provisions of any Contingency Funds set forth in this Article 4.*'

D. Section 4.4.2.4 The Total Base Rent includes: '*Construction Contingency Fund for **Increment 2** is in the amount of One Million One Hundred Ninety-Seven Thousand Five Hundred Thirty-Eight Dollars and zero cents **($ 1,197,538.00)**, for a total Construction Contingency Fund of One Million Four Hundred Thirteen Thousand Four Hundred Forty-Three Dollars and zero cents **($ 1,413,443.00)** for **Increment 1A, 1B, and 2**.*'

E. Section 4.4.2.4.2 Specific Allowances for Increment 1A,1B, and 2. This includes a re-allocation of funds from Owner Contingency to Allowances as noted below, addressing updates to Increment 1B:

Construction Contingency Inc 1A – 3%	$	21,131.00
Construction Contingency Inc 1B – 3%	$	194,774.00
Construction Contingency Inc 2 - 3%	$	1,197,538.00
Total Construction Contingency (Inc 1A, 1B, 2)	**$**	**1,413,443.00**
Owner Contingency Inc 1A – 5%	$	39,919.00
Owner Contingency Inc 1B – 3%	$	324,624.00
Owner Contingency Inc 2 – 2%	$	798,359.00
Owner Total Contingency (Inc 1A, 1B, 2)	**$**	**1,162,902.00**
Owner Allowances Inc 1A	$	159,728.00
Owner Allowances Inc 1B	$	1,315,456.00
Owner Allowances Inc 2	$	4,400.00
Owner Total Allowances (Inc 1A, 1B, 2)	**$**	**1,479,584.00**
Total Contingencies	**$**	**4,055,929.00**

F. Section 4.4.2.4.3: "*District Contingency for Increment 2 in the amount of Seven Hundred Ninety-Eight Thousand Three Hundred Fifty-Nine Dollars and zero cents **($ 798,359.00)**, for a total District Contingency of One Million One Hundred Sixty-Two Thousand Nine Hundred Two Dollars and zero cents **($ 1,162,902.00**) for Increments 1A, 1B, and 2."*

G. Exhibit C 'Lease Payment Schedule / TBR Calculator for New Construction # 055-9512-P1 – Replace in its entirety with:

22-216 Katherine Johnson Middle School New Construction Increment 1A, 1B, and 2
EXHIBIT C

LEASE PAYMENT SCHEDULE

A	B	C	
Item No	**Month**	**Lease Payment**	
	Ph 1 - Preconstruction		
	Preconstruction Services (Original Pre-Construction Contract)	$	70,000
	Preconstruction Services - Extended Inc 1A	$	25,000
	Ph 2 - Increment 1A, B and 2		
1	November 2022 Lease Payment - Inc 1A	$	240,421
2	December 2022 Lease Payment - Inc 1A	$	229,723
3	January 2023 Lease Payment - Inc 1A	$	229,723
4	February 2023 Lease Payment - Inc 1B	$	1,315,471
5	March 2023 Lease Payment - Inc 1B	$	1,068,872
6	April 2023 Lease Payment - Inc 1B	$	1,068,872
7	May 2023 Lease Payment - Inc 1B	$	1,068,872
8	June 2023 Lease Payment - Inc 1B	$	1,068,872
9	July 2023 Lease Payment - Inc 1B & 2	$	3,649,485
10	August 2023 Lease Payment - Inc 2	$	2,179,589
11	September 2023 Lease Payment - Inc 2	$	2,179,589

12	October 2023 Lease Payment - Inc 2	$	2,179,589
13	November 2023 Lease Payment - Inc 2	$	2,179,589
14	December 2023 Lease Payment - Inc 2	$	2,179,589
15	January 2024 Lease Payment - Inc 2	$	2,179,589
16	February 2024 Lease Payment - Inc 2	$	2,179,589
17	March 2024 Lease Payment - Inc 2	$	2,179,589
18	April 2024 Lease Payment - Inc 2	$	2,179,589
19	May 2024 Lease Payment - Inc 2	$	2,179,589
20	June 2024 Lease Payment - Inc 2	$	2,179,589
21	July 2024 Lease Payment - Inc 2	$	2,179,589
22	August 2024 Lease Payment - Inc 2	$	2,179,589
23	September 2024 Lease Payment - Inc 2	$	2,179,589
24	October 2024 Lease Payment - Inc 2	$	2,179,589
25	November 2024 Lease Payment - Inc 2	$	2,179,589
26	December 2024 Lease Payment - Inc 2	$	2,179,589
27	January 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
28	February 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
29	March 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
30	April 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
31	May 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
32	June 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
33	July 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
34	August 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
35	September 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
36	October 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
37	November 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,847
38	December 2025 Post Construction Payment (Inc 1A & B, 2)	$	291,849
	Total Lease Payments	**$**	**50,495,490**
	Contingencies:		
	Construction Contingency 3% (Inc 1A)	$	21,131
	Construction Contingency 3% (Inc 1B)	$	194,774
	Construction Contingency 3% (Inc 2)	$	1,197,538
	Total Construction Contingency	**$**	**1,413,443**
	Owner Contingency - 5% (Inc 1A)	$	39,919
	Owner Contingency - 5% (Inc 1B)	$	324,624
	Owner Contingency - 2% (Inc 2)	$	798,359
	Total Owner Contingency	**$**	**1,162,902**
	Owner Allowances Inc 1A	$	159,728
	Owner Allowances Inc 1B	$	1,315,456
	Owner Allowances Inc 2	$	4,400
	Total Owner Allowances	**$**	**1,479,584**
	Total Contingencies	**$**	**4,055,929**
	Pre-Construction Services - Original Contract & Inc 1A(1 month)	$	95,000
	Total Increment 1A, 1B and 2 TBR	**$**	**54,646,419**

H. Exhibit C ‘San Juan Unified School District Qualifications & Assumptions’ and ‘Exclusions & Work not Included’ related to Increment 2:

I.

2. Clarifications and Exclusions

A. General requirement durations in Bid Package 5 have been reduced by 3 months per direction from the District. If revised durations are exceeded, additional costs for labor and equipment would be funded with District Contingency and Change Order before using contractor contingency.
B. Overhead doors manufacturer bid as substitution, Clopay.
C. Cement plaster is to be integral color with acrylic finish coat per specification. Painting and elastomeric coating of exterior plaster is excluded.
D. Replacement of concrete with cracking less than average thickness of 1/16” not included.
E. AV Equipment, such as TV’s, assumed as OFOI.
F. Any remediation or work required by the approved Environmental Impact Report (EIR) or Mitigation Monitoring and Reporting Program (MMRP).
G. The proposed TBR Project Construction Schedule reflects current manufacturers’ recommended lead times for specified products. Several materials and product lead times have been delayed / extended as a result of the COVID Pandemic. As such, there remains a potential for additional unforeseeable delays in lead times that could potentially impact the critical path and/or extend the project schedule.
H. Items identified in the bid spreadsheets as “Excluded” have not been included in the cost of work and shall either be provided by others, included in another increment of the project, or are not part of the scope of work for this project.
I. Escalation beyond 90 days from 6/2/23.
J. Millwork toe kick detail per DSA Submittal detail (16/A-561) and not the DSA Permit Set.
K. Does not include any VE credits allowance. Pricing based on DSA approved plans as provided.
L. Does not include any Lithocrete PCC paving finishes as that product is not available in the limited quantities shown on the plans. Bid per P2 on Landscape Drawings.
M. Does not include any specialty soils testing or installation of any vapor capture system as required by DTSC.
N. Does not include any testing equipment for commissioning. CX agent shall provide their own equipment.
O. Included in the TBR is a security guard from the hours of 3pm to 7am daily Monday through Friday; 24 hrs Saturday and Sunday, and major holidays. Includes a patrol car during the hours they are onsite.
P. Current schedule indicates completion after the start of the Fall 2024 school semester. District to authorize the use of selective overtime to expedite critical path activities to attempt to make a fall 2024 semester move in.
Q. Any item not specifically called out in the body of this TBR.

3. District Allowances

A. The following allowances have been discussed and accepted for items that have not been identified in the plans or items that may be encountered during construction or through DSA approval process. Any savings or additional costs would be funded with District contingency.
   a. Building B&C cricketing shown is insufficient.
   b. ~~Plumbing & HVAC, Constructability Review Allowance; to cover constructability review comments not captured in the DSA Approved Set~~. Removed
   c. Millwork base toe kick detail including preservative wood material that was changed from DSA Submittal Set.

J. Exhibit C 'List of Plans, Specifications, and Other Documents' used as the basis of Increment 2 TBR:

1. Basis of TBR - INC 2

This TBR is based on the plans, specifications, and documents listed below.

A. DSA Approved Set dated 5-22-23: Katherine Johnson MS Increment 2
B. Flint's Front-End Manual dated January 2023
C. Exhibit A - Geotech and Geologic Report
D. Exhibit B - Final Haz Mat Report, 4-1-22
E. Exhibit C - Asbestos, 4-1-22
F. Exhibit D - Lead, 4-1-22
G. Exhibit E - Other, 4-1-22
H. Exhibit F - Site Lease Agreement
I. Exhibit G - Facilities Lease Agreement
J. OCIP Project Insurance Manual by Keenan & Associates dated August 2022

K. Exhibit F 'General Conditions Costs' updated to read (For Increment 2):

General Conditions Cost Summary

General Conditions Item	Quantity	Unit	Cost per Month	Total
Project Manager	19	MO	$15,100.00	$286,900
Project Superintendent	19	MO	$15,100.00	$286,900
Project Engineer	19	MO	$8,500.00	$161,500
Contracts/Accounting (Part Time)	19	MO	$6,000.00	$114,000
General Sup. & Scheduling (Part Time)	19	MO	$1,800.00	$34,200
Safety Manager (Part Time)	19	MO	$1,800.00	$34,200
Quality Control Manager (Part Time)	19	MO	$1,200.00	$22,800
Temporary Fencing	19	MO	$2,350.00	$44,650
Safety / First Aid	19	MO	$600.00	$11,400
Fire Extinguishers	19	MO	$50.00	$950
Temporary Phone / IT	19	MO	$2,000.00	$38,000
Sanitary Facilities / Wash Racks	19	MO	$2,000.00	$38,000
Job Sign	19	MO	$100.00	$1,900
GC Trailer	19	MO	$3,500.00	$66,500
District Trailer	19	MO	$2,000.00	$38,000
PC Computers & Software	19	MO	$3,200.00	$60,800
Office Furnishings / Supplies for Trailer	19	MO	$500.00	$9,500
Photographs	19	MO	$250.00	$4,750
Contract Documents	19	MO	$500.00	$9,500
Fed Ex Charges	19	MO	$250.00	$4,750
Phone System Rental	19	MO	$250.00	$4,750
Copier / fax / scan machine	19	MO	$750.00	$14,250
General Conditions Cost	**19**	**MO**	**$67,800.00**	**$1,288,200**

Original Total Base Rent Sum	$	70,000
Change by prior Amendment #_1-4_	$	10,016,720
Total Current Amendment # 5	$	44,559,699
Revised Total Base Rent Amount	$	54,646,419

In all other respects, the terms and conditions of said Facilities Lease, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

Flint Design Build, LLC dba FLINT
A California Corporation

By:_____
John Stump
Title: President

Federal Tax Identification Number :
90-0942823

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-21

MEETING DATE: 06/27/2023

SUBJECT: 2021-2026 Lease Amendment for California Montessori Project Charter School at the Littlejohn Campus

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board approve the 2021-2026 lease amendment for the California Montessori Project Charter School at the Littlejohn campus. The amendment provides for facility fee changes based on the 2021-2026 Proposition 39 calculations.

RATIONALE/BACKGROUND:
Pursuant to Proposition 39 regulations, California Montessori Project Charter Schools have requested district facilities and the district has responded to the request as required in providing California Montessori Project Charter Schools with facilities and equipment.

Proposition 39 prescribes that charter schools which have made a timely request for facilities under the provisions of Proposition 39 may only be charged a pro rata share of the district's unrestricted general fund expenditures from the prior year (2020-2021) for the in-district students the charter school will be providing services to. Out of district students may be charged "market rate" fees.

The amendment to the charter school lease updates the facility fees for the 2021-2026 school years. The term of the agreement is consistent with the approved charter lease, through June 30, 2026. The agreement and amendments have been drafted in accordance with Education Code sections 11969 and 47600 et seq.

ATTACHMENT(S):
A: Original Lease Agreement
B: 2021-2026 Lease Amendment: California Montessori Project Charter (Littlejohn)

BOARD COMMITTEE ACTION/COMMENT:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

FACILITY LEASE AGREEMENT

This Facility Lease Agreement ("Agreement") is made by and between San Juan Unified School District ("District") and California Montessori Project, ("CMP" or "Charter School") operating a charter school within the geographic boundaries of San Juan Unified School District, (collectively "the Parties") with regard to the following representations and assumptions:

RECITALS

a. District is the sole owner of the school site described in Section [1] of this Agreement, which site is suitable for a public charter school program.
b. Charter School is a charter school duly formed and approved by San Juan Unified School District under the laws of the Charter School Act of 1992 (Education ("Ed.") Code §§ 47600 *et seq.*). It operates a charter school identified as California Montessori Project, Littlejohn Campus within the geographic boundaries of the San Juan Unified School District.
c. Proposition 39 took effect on July 1, 2003, and the District recognizes the spirit and intent of the statutory initiative to provide facilities to students who are district residents attending charter schools that operate within the geographic boundaries of the District.
d. Charter School made a timely request to the District to provide facilities in accordance with the District's obligation under Proposition 39.
e. The District has offered to Charter School, and Charter School has accepted, use of the District's facility at 6838 Kermit Lane, County of Sacramento in the State of California, for its educational program.
f. Prop. 39 and the attendant regulations adopted by the State Board of Education require a separate written agreement regarding the allocating of facilities under Prop. 39. This Agreement satisfies those requirements.
g. This Agreement is subject to and governed by applicable state law and the regulations approved by the State Board of Education (e.g., 5 C.C.R. §§11969 et seq.) as they may be amended from time to time by the State Board of Education.
h. This Agreement shall not be considered a lease or other agreement as described in Sections 17400 et seq. of the Education Code.
i. This Agreement is entered into pursuant to section 17455 et. seq. of the California Education Code.

AGREEMENT

The Parties desire to enter into an agreement defining their rights, duties, and liabilities relating to the premises. In consideration of mutual covenants contained herein, the parties agree as follows:

1. PREMISES. CMP shall hereby be entitled to use the District facility located at 6838 Kermit Lane County of Sacramento in the State of California. It is acknowledged that CMP intends to use the designated Premises as an educational facility/administrative office as described in the Charter School's charter. The specific premises CMP is authorized to occupy is identified in Exhibit A, attached hereto and included herein.

   For the term of this Agreement, CMP shall have the exclusive use of the designated classrooms and shared use of the other designated areas, within the parameters of this Agreement.

2. TERM. The term of this Agreement ("Term") shall be for five (5) school years, from the date of execution of this Agreement by all parties up through June 30, 2021. If the District proposes to move the Charter School in a subsequent school year, the District shall allow the Charter School to continue to occupy the existing premises under the same terms as provided herein until the alternative facility is ready for relocation of the Charter School. Moving expenses are the responsibility of the Charter School. The in-District students of the Charter School shall be treated no differently than other District students for the purposes of providing school facilities.

3. USE OF PREMISES. The Premises shall be used by CMP only and exclusively for the operation of the charter school and its related educational activities, as authorized by California Education Code of the State of California and more fully described in the Charter School's charter and this Agreement between the Parties. Charter School shall not knowingly do, or permit anything to be done, without the prior written consent of the District, in or about the Premises nor bring or keep anything therein that will in any way increase the existing rate of or affect any fire or other insurance upon the Premises or its contents, or cause cancellation of any insurance policy covering the facilities on the Premises or any party thereof or any of its contents. CMP and the District shall each not permit anything to be done in or about the Premises that will in any way obstruct or interfere with the other users of the Premises, if any, or injure or annoy them. CMP shall not use or allow the Premises to be used for any improper, immoral, unlawful or objectionable purpose, nor shall CMP cause, maintain, or permit any nuisance in, on, or about the Premises. CMP shall not commit or suffer to be committed any waste in or upon the Premises. CMP shall not have any right to sublet or authorize any group not directly affiliated with CMP to use the premises. This does not apply to CMP's parent group or school site council. Any outside group wishing to use the facilities must go through the District's use of facilities application process. In the event CMP or its parent group(s) desire to use any of the shared space after normal operating hours, CMP shall work with other occupants of the site to make such arrangements. There shall be no cost to the District involved in such use of shared space after normal hours of operation.

4. PRO RATA SHARE OF COSTS.

a. Facilities Costs: CMP shall pay a pro rata share of the District's facilities costs as provided in 5 C.C.R. Section 11969.7 (referred to herein as "pro rata share charge"). The pro rata charge for the 2016-2017 school year are provided in Exhibit B, attached hereto and included herein The pro rata share amount shall be paid monthly. The obligation to begin paying the pro rata share charge shall begin on the date of possession, July 1, 2016, and shall end on June 30, 2021. Cost per square foot shall be recalculated and applied for each of the remaining years of the agreement based on current Proposition 39 calculations and figures. The costs identified in Exhibit B will be recalculated each year as provided by Education Code section 47614. Utility costs are not included in the facility costs.

b. Facility Upkeep: The District will provide maintenance and custodial services. CMP shall pay a maintenance fee and custodial fee as identified in Exhibit B.

c. Custodial Services Assignment: Custodial Services Assignment: All custodial services will be provided by the District based on the District's custodial formula that is applied to equivalent schools. In any subsequent school year within this agreement, CMP will have the option to elect to provide all custodial services at its sole cost and expense, by hiring outside/private vendors (non-district employees) and shall pay for any and all custodial services, employment related expenses, equipment, supplies, etc. required by the outside/private vendors to perform this service for CMP. Should CMP elect to provide its own custodial services, CMP shall not use District employees, equipment, or supplies for any and all custodial work performed by CMP for that school year.

CMP shall notify the District via written letter or email by March 1, of the year prior to the start of each school year whether it wishes to no longer use district custodial services for the upcoming school year. If CMP fails to notify the district by March 1, of any change in its custodial services, the services utilized by CMP from the ensuing year will continue through the next school year.

Should CMP chose to provide its own custodial services for one or more years within this agreement, the District will reduce CMP's pro rata share of costs by not including custodial related costs as identified in each fiscal year's fee calculations provided in exhibit "B."

Should CMP request additional custodial services, said services shall be provided by the District in a manner consistent with existing bargaining unit agreements. Costs for additional requested services and supplies shall be paid for by CMP as an addition to their monthly rent.

d. Facility Inspection: The District has the right to inspect the facility upon reasonable notice, pursuant to Section 10, at a time that is mutually agreeable but not less than on a weekly basis. If there is need for repairs for damage caused by the intentional acts of CMP staff and/or students that are beyond minor repairs that can be done by District's custodian, CMP shall notify the District. The District shall then either perform the repair for damage caused by the intentional acts of CMP staff and/or students and bill CMP for the cost, or upon the District's written agreement, CMP may undertake the repair at its own expense.

e. Utility Costs: CMP will pay utility costs, which include electricity, gas, water, sewer and trash, and recycling until such time as another tenant occupies the facility and then the costs will be pro-rated. Utility costs are above and beyond the facilities costs identified in Section 4. a.. Actual utility costs will be billed monthly to the tenant. In the event CMP's access to the District's technology infrastructure causes the District to incur additional access costs or charges, such additional costs or charges shall be billed to CMP and CMP shall be responsible for reimbursement to the District. Such access shall not include access to the District's technology programs, network, or servers in the absence of an additional written agreement signed by both parties. Utility bills will be billed separately. The district will provide network connectivity on a time and materials basis. CMP shall provide its own internet service provider (ISP).

f. Payment Schedule: CMP shall pay the costs explained above on a monthly basis, in twelve equal payments, by the tenth of each month beginning July 1, 2016, unless a different arrangement is mutually agreed upon in writing by the parties. Utility costs will be billed monthly in addition to the facility costs.

5. CHARTER SCHOOL POSSESSION. CMP shall be entitled to possession and use of the facilities from July 1 through June 30 each year of this agreement.

6. OWNERSHIP. The Premises and any furnishing and equipment provided to CMP shall remain the property of the District. At the time CMP takes possession of the Premises, the District shall have conducted an inventory of its furnishing and equipment and other District property left on the Premises and provide CMP with such inventory prior to occupancy of the Premises. If any furnishings and equipment is provided to the Charter School during the term of this Agreement, such furnishings and equipment shall be added to the District's inventory and shall remain the property of the District.

7. CONDITIONS REASONABLY EQUIVALENT. CMP acknowledges by execution of this Agreement that the Premises provided by this Agreement are deemed to be "reasonably equivalent" meeting all the requirements of Prop. 39 (Ed. Code § 47614) and it's implementing regulations for the Term of this Agreement.

8. COMPLIANCE WITH LAW. CMP shall not use the Premises, or permit anything to be done in or about the Premises, that will in any way conflict with any law, statute, applicable ordinance or governmental rule or regulation now in force or which may hereafter be enacted or promulgated. District and CMP shall each do all acts required to comply with all applicable laws, applicable ordinances, regulations and rules of any authority relating to their respective maintenance obligations as set forth herein. CMP shall pay any costs associated with such compliance not otherwise required to be incurred by the District under this agreement or Federal and State law, implementing regulations or common law. The Charter School agrees to comply with its charter in all respects. The Charter School agrees to pay all agreed upon costs associated with preparing the Premises to meet the unique educational needs of the Charter School that would not be required to meet the educational needs of the District students attending the comparison group of schools in accordance with Proposition 39 implementing regulations.

9. MAINTENANCE, OPERATIONS AND ALTERATIONS.

a. Maintenance. The cost of maintenance and operations of the Premises and the furnishings and equipment shall be the responsibility of the Charter School as provided in section 4, above. Any damage beyond normal wear and tear caused intentionally by CMP staff and students to the facilities,

furnishings and equipment shall be the responsibility of the Charter School. The Charter School shall maintain and operate the premises and the facilities in accordance with applicable provisions of the Education Code, the implementing regulations and the District's policies and/or practices. Projects eligible to be included in the District deferred maintenance plan established pursuant to Education Code section 17582 and the replacement of furnishings and equipment in accordance with District schedules and/or practices shall remain the responsibility of the District.

b. Maintenance and Alterations. Upon prior written agreement with the District's Director of Planning, CMP shall be allowed to conduct such upgrades/alterations, and/or renovation of the facility as is agreed upon. Any such changes shall be done by the District at CMP's expense. Such written agreement must include the following information: (1) who will perform the work; (2) the timeline for completion; and (3) the cost, if any, that will be charged by the District to pay for the changes. All alterations, additions, and/or improvements to the facility must be made in compliance with District standards and procedures and/or standards applicable to public school districts. In the event District consents to the making of any alterations, additions or improvements to the Premises by CMP the same shall be made by CMP at CMP's sole cost and expense unless otherwise agreed in writing. Upon the expiration or sooner termination of the Agreement, CMP shall, upon written demand by District, at CMP's sole cost and expense, forthwith and with all due diligence, remove any alterations, additions, or improvements made by CMP, designated by District to be removed, and CMP shall, forthwith and with all due diligence, at its sole cost and expense, repair any damage to the Premises caused by such removal. Any alteration, additions or improvements to the Premises or any part thereof requested by the Charter School shall be made with full compliance with the Americans with Disabilities Act and all applicable building standards and requirements.

On and after the Commencement Date of this Agreement, Charter School, at Charter School's sole cost and expense, shall promptly arrange with District to make any and all alterations, improvements, additions and/or repairs (whether structural or nonstructural) to the Premises necessary to bring the Premises and the use thereof by Charter School in compliance with the ADA, FEHA, applicable building code standard, or other applicable state or federal statutes (and shall be in compliance with the statute or code that provides the greatest accessibility and use of the facility by those with disabilities) provided these requirements are a direct result of Charter School's modification of the Premises beyond that necessary for the District to provide a reasonably equivalent facility after commencement, subject to District's approval and other rights of District provided in this Agreement. The District shall remain responsible for compliance with the ADA, FEHA, and other applicable building code standards regarding access for any existing compliance issue prior to the date of execution of this Agreement.

c. Changes and Repairs to Premises. Subject to the conditions listed below, District reserves the right from time to time:

(1) To install, maintain, repair, and replace pipes, ducts, conduits, wires and appurtenant meters and equipment for service to other parts of the Premises above the ceiling surfaces, below the floor surfaces, within the walls and central core areas, and to relocate any pipes, ducts, conduits, wires, and appurtenant meters and equipment included in the Premises;

(2) To use the common areas while engaged in making additional improvements, repairs or alterations to the Premises, or any portion thereof;

(3) To erect scaffolding and other necessary structures where reasonably required by the character of the work to be performed, always providing that the entrance to the Premises shall not be blocked thereby for any reason, and further providing that the educational program of the Charter School shall not be interfered with for any reason; and

(4) To enter any part of the Premises to conduct maintenance and operations as outlined in this section and Section 4, above.

Except in cases of emergency, the District's rights identified in Section 9.c.(1)-(4) must occur

at a time previously and mutually agreed upon by the Parties so as to limit unnecessary interruptions to educational programs at the Charter School.

d. District's Employees, Contractors and Independent Contractors.

(1) District acknowledges that Charter School is a public charter school using the Premises for public education purposes. District and Charter School therefore agree that any of their respective employees, agents, contractors or independent contractors utilized to perform any of the repairs pursuant to this Section 9 or in Sections 10, 11 and 16 that may have contact with CMP Charter School's pupils will undergo criminal background checks as specified in California Education Code section 44237 and California Education Code section 45125.1 or any other applicable law addressing third party access to Charter School's minor students or any person entering the premises for the above-stated purposes who will be in contact with students in District Programs and/or the Charter School's minor pupils.

e. The Charter School shall be allowed to establish such signage as it deems necessary and is customary and equivalent to what other District school sites have established with the District subject to District written approval.

10. INSPECTION BY DISTRICT. Upon reasonable notice, District reserves the right to enter the Premises to inspect the same to ensure compliance with this Agreement. Charter School shall exercise reasonable care in maintaining the security of keys to the facilities. All keys shall remain the property of the District. In the event additional keys need to be provided to Charter School, or the facility needs to be rekeyed or locks replaced or repaired because of some act of the Charter School and/or its personnel, Charter School shall be responsible for the cost of such repair or replacement. Charter School may not re-key the premises, and shall notify District of any breach of security that may necessitate a re-keying.

11. DEFAULT AND/OR MATERIAL BREACH BY CHARTER SCHOOL. The occurrence of any one or more of the following events shall constitute a default and material breach of this Agreement by Charter School:

a. The vacating or abandonment of the Premises by CMP before the expiration of the Agreement term.

b. The failure by CMP to utilize the premises for the sole purpose of operating of a charter school as authorized by this Agreement and the Charter School's charter.

c. The failure by CMP to make timely payment of pro rata share charge or any other payment required under this Agreement where such failure continues for a period of twenty (20) days after written notice thereof by District to CMP.

d. The failure by CMP to observe or perform any of the express covenants, conditions or provisions of this Agreement to be observed or performed by CMP where such failure shall continue for a period of thirty (30) days after written notice hereof by District to CMP; provided, however, that if the nature of CMP's default is such that more than thirty (30) days are reasonably required for its cure, then CMP shall not be deemed to be in default if CMP commences such cure within said thirty (30) days period and thereafter diligently prosecutes such cure to completion. However, should CMP's default involve a serious risk to the safety of the students or an illegal use of the premises, such cure must occur immediately. In the event the District has notified CMP of default on the same basis on two prior occasions, the period to cure shall be reduced to five (5) business days. On the fourth occasion of default, the District may dispense with a cure period and determine that CMP is in material default and commence termination of this Agreement pursuant to Section 13.

e. Revocation or nonrenewal of Charter School's charter.

f. Failure to keep in effect insurance as required herein.

12. DEFAULT AND/OR MATERIAL BREACH BY DISTRICT. District shall be in default and in material breach of this Agreement if District fails to perform any obligation required by this Agreement within a reasonable time, but in no event later than thirty (30) days after receipt of written notice by CMP to District specifying wherein District has failed to perform such obligation; provided, however, that if the nature of District's obligation is such that more than thirty (30) days are required for performance, then District shall not be in default if District commences performance within such thirty (30) day period and thereafter diligently pursues the same to completion. Notwithstanding anything to the contrary in this Agreement, CMP shall not have a right to set-off any facility payment or other monetary payment to the District as against a claim it might allege against the District, without the District's prior written consent.

13. DEFAULT AND/OR MATERIAL BREACH.

a. In the event of any default and/or material breach by CMP, District may commence a Termination of this Agreement. The remedies District may pursue, at any time thereafter, in its sole discretion, with written notice or demand and without limiting District in the exercise of a right or remedy, which District may have by reason of such default or breach are as follows:

(1) Terminate Charter School's right to possession of the Premises by any lawful means, in which case this Agreement shall terminate and CMP shall immediately surrender possession of the Premise to District. Upon termination of this Agreement or Charter School's right to possession, District has the right to recover from CMP (i) the amount of unpaid pro rata share charge that had been earned at the time of such termination; (ii) the amount of unpaid pro rata share charge that would have been earned after the date of such termination until the end of the fiscal year (with the exception of revocation and nonrenewal of the charter) ; and (iii) any other amount, including reasonable attorneys fees and collections costs incurred in terminating the Agreement and enforcing District's right to possession. In the event District elects not to terminate the Agreement but takes legal action to collect any sums due hereunder, District shall be entitled to reasonable attorney fees and costs associated with any and all successful collection action(s). If CMP vacates or abandons the Premises prior to the expiration of the Term of this Agreement or the District revokes or denies renewal of its charter, District must terminate the Agreement and enforce its right in accordance therewith. Unpaid installments of pro rata share charge or other sums shall bear interest from the date due at the minimum legal rate; or

(2) Maintain CMP's right to possession, in which case this Agreement shall continue in effect. In such event District shall be entitled to enforce all of District's rights and remedies under this Agreement, including the right to recover the pro rata share charge and any other charges and adjustments as may become due hereunder.

b. In the event of any default and/or material breach by the District, CMP may terminate this Agreement or pursue remedies as provided in this Agreement.

14. TERMINATION.

A. Termination by Either Party.

1. Lessee shall notify District of Lessee's exercise of its right to terminate this lease, and this lease shall terminate upon District's receipt of such notice and receipt of a sum equal to three (3) months rent. Such termination shall relieve both parties of any further obligations under this lease, although each shall continue to have any and all remedies for any breach of a lease obligation which occurred prior to the date of termination.

2. Except as provided in the next sentence, the District may terminate this Agreement at any time and for any reason by giving at least one (1) year's advanced written notification to Lessee of the

District's intention to terminate this Agreement. Notwithstanding the foregoing, this notice shall not be given prior to the end of the first three (3) years of this Agreement.

3. Within thirty (30) days following the expiration or termination of this Agreement, Lessee shall remove its personal property and fixtures and restore the Site to its original condition on the Commencement Date, except reasonable wear and tear, and damage by fire or other casualty beyond the reasonable control of Lessee.

B. Termination for Cause.

1. The occurrence of any one or more of the following events shall constitute an Event of Default hereunder by Lessee and shall serve as the bases for Lessor's termination for cause:

(i) The failure by Lessee twice within an 18-month time period to make any payment of rent or any other payment required to be made by Lessee hereunder, as and when due, where such failure shall continue for a period often (10) days after written notice thereof is provided to Lessee from District.

(ii) The failure by Lessee to observe or perform any of the express or implied covenants or provisions of this Agreement to be observed or performed by Lessee, other than as specified in the immediately preceding paragraph, where such failure shall continue for a period of thirty (30) days after written notice thereof is provided to Lessee by District; provided, however, that it shall not be deemed an Event of Default by Lessee if Lessee shall commence to cure such failure within said thirty (30) day period and thereafter diligently prosecute such cure to completion.

3. If there occurs an Event of Default by Lessee, in addition to any other remedies available to District at law or in equity, District shall have the option to terminate this Agreement and all rights of Lessee hereunder.

15. UTILITIES. District agrees to furnish or cause to be furnished to the Premises necessary utilities that include electric, gas (if applicable to these premises), water, sewer, and trash. District's failure to furnish or cause to be furnished necessary utilities when such failure is caused by (1) acts of God or other acts beyond the control or fault of District; (2) strikes, lockouts, or other labor disturbance or labor dispute of any kind; (3) any laws, rules, orders, ordinances, directions, regulations, requirements, or any other action by federal, state, county or municipal authority; (4) inability despite the exercise of reasonable diligence by District to obtain electricity, water, or fuel; or (5) any other unavoidable delay, shall not cause District to be in default and shall not result in any liability of District. The cost of the utilities shall be determined under Section 4, above.

16. ASSIGNMENT AND THIRD PARTY USE. CMP shall not assign, transfer, mortgage, pledge, hypothecate or encumber, voluntarily or involuntarily, this Agreement or any interest herein, and shall not sublet the Premises or any part thereof, or any right or privilege appurtenant thereto, without the prior written consent of District. Subject to paragraph 3 ("Use of Premises") the Premises may not be sublet or used for third party purposes other than those that are consistent with District policies and practices for use of District school sites.

17. INDEMNIFICATION. CMP shall indemnify, hold harmless, and defend the District, its trustees, officers, employees and agents against and from any and all claims, demands, actions, suits, losses, liability, expenses and costs for any injury, death or damage to any person or property occurring in, on or about the Premises after District delivers possession of the Premises to CMP, or arising from the CMPs' use of the Premises or from the conduct of its business or from any activity, work, or other things done, permitted or suffered by CMP in or about the Premises, excepting those claims, demands, actions, suits, losses, liability, expenses and costs arising out of or relating to obligations of District as they relate to the Premises.

CMP shall further indemnify, hold harmless, and defend District against and from any and all claims arising from any breach or default in the performance of any obligation on CMP's part to be performed under the terms of this Agreement, or arising from any act omission or negligence of the CMP, or any officer, agent, employee, guest, or invitee of CMP, and from all costs, attorney's fees, and liabilities incurred in or about the defense of any such claim or any action or proceeding brought thereon excepting those claims, demands, actions, suits, losses, liability, expenses and costs arising out of or relating to obligations, actions, or omissions of the District or any officer, agent, employee, guest, or invitee of the District. If any action or proceeding is brought against District by reason of such claim (regardless of whether a claim is filed), CMP upon notice from District shall defend the same at CMP's expense. CMP shall give prompt written notice to District's Risk Manager in case of casualty or accidents in or on the Premises.

District shall indemnify, hold harmless and defend CMP, it's grant agency, its Governance Council, officers, employees and agents from and against any and all claims of liability for any injury, death, or damage to any person or property occurring in, on or about the Premises when such injury, death or damage is caused by the act, neglect, fault or omission of the District, its agents, contractors, employees or invitees. Such indemnification shall not apply in those instances where CMP had actual knowledge and failed to inform District of a potential or actual hazardous condition of the premises. District shall further indemnify, hold harmless and defend CMP, its granting agency, from and against any and all claims arising from any breach or default in the performance of any obligation on District's part to be performed under the terms of this Agreement, or arising from any act or negligence of District, or any of its agents, contractors, employees and from and against all costs, attorney's fees, expenses and liabilities incurred in the defense of any such claim or any action or proceeding brought thereon.

Any reasonable costs incurred (including filing fees, attorney's fees etc.) after providing written request for indemnification to the indemnifying party for indemnification shall be owed to the requesting party if it is determined the indemnification was owed. In addition the indemnifying party shall pay reasonable attorney fees and costs incurred to enforce the indemnity obligations of this agreement to the indemnified party.

18. INSURANCE. Charter School shall, at its sole cost and expense, procure, pay for and keep in full force and effect the following types of insurance. Said insurance coverage shall commence on the date Charter School is given access to the Premises for any purpose and shall be maintained during the entire Term hereof, and shall continue beyond the term of this Agreement for potential liability arising during the term of the Agreement.

a. Property Insurance shall be obtained and shall cover all casualty needs, including fire, and other hazards with replacement costs coverage for all assets listed in the Charter School's property inventory and consumables. The Charter School shall secure property coverage with a minimum policy limit of 80% of the fair market value of the Charter School's contents.

b. Comprehensive, general liability insurance and property damage coverage as set forth below and as further directed by the District for the operation of the Charter School. Additional insurance may also be obtained as required by law. Charter School must provide the District certificates of insurance as proof of insurance coverage before commencing instruction to students. Any insurance carrier providing coverage must be licensed to do business in California.

c. The insurance policies shall include the following: (1) a clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to San Juan Unified School District stating date of cancellation or reduction. Date of cancellation or reduction may not be less than thirty (30) calendar days after date of mailing notice;" (2) language stating in particular those insured, extent of insurance, locations and operations to which insurance applies, expiration date, to whom cancellation and reduction notice will be sent, and length of notice period; and (3) a statement that the District and its officers, employees and agents are named as additional insureds under this policy described and that such insurance policy shall be primary to any insurance or self-insurance maintained by the District. (This requires the production of an additional

insured endorsement; a certificate of insurance containing reference to the endorsement will not be accepted in lieu of the actual endorsement). Charter School upon written request of the District or its liability coverage provider shall provide a copy of the policy and all endorsements in effect at the time of the request, or at the time of a loss as specified by the request. The copy of the policy and endorsements shall be provided within 15 days of the written request.

d. Charter School shall purchase and hold general liability insurance in the amount of fifteen million dollars ($15,000,000), occurrence based, providing coverage for, among other things, negligence, contractual liability, errors and omissions/educators legal liability, abuse and molestation, crime, and employment practices liability including but not limited to discrimination of Charter School, its Board, officers, agents, employees and/or students. The deductible/occurrence for said insurance shall not exceed $5,000 for any and all losses resulting from negligence, errors and omissions of the Charter School, its Board, officers, agents, employees and/or students.

e. The District will continue to maintain its current levels of property insurance on the structures on the Premises. The District's insurance shall be first party insurance for any damage to the structures on the premises with the exception of any losses caused directly by the Charter School. CMP shall be responsible for any deductible costs for a loss to the structures on the Premises caused by the Charter School with the exception of any loss that is caused by the negligence of the District.

19. LIENS. CMP shall keep the Premises and the property in which the Premises are situated free from any liens arising out of any work performed, materials furnished or obligations incurred by or on behalf of CMP.

20. HOLDING OVER. If CMP remains in possession of the Premises or any part thereof after the expiration or termination for default of this Agreement or after a Termination thereof without the express written consent of District, the payment obligations for such occupancy shall remain in effect at a pro rata share charge in the amount of the last Pro rata share charge, plus all other charges payable hereunder, and upon all the terms hereof applicable until the District terminates the possession. A hold over by the Charter School shall not trigger any additional term. The District shall have the right to remove the Charter School at any time after the expiration of the term or termination.

21. DISPUTE RESOLUTION. The parties recognize that the regulations implementing Proposition 39 may include a dispute resolution provision. In the absence of a controlling regulatory dispute resolution provision, the Parties agree to attempt to resolve all disputes they cannot resolve on their own by (1) mediation; and (2) should that fail to resolve the matter, they may use other legal recourse and upon mutual agreement refer the dispute to binding arbitration with an arbitrator selected from a list from the State Mediation and Conciliation Services, except that nothing contained herein is intended to preclude the parties from seeking immediate equitable or legal relief from a Court of law in the event there is no adequate remedy at law.

22. GENERAL PROVISIONS.

a. Waiver. The waiver by District and/or CMP of any term, covenant or condition herein contained shall not be deemed to a waiver of such term, covenant or condition or any subsequent breach of the same or any other term, covenant or condition herein contained. The subsequent acceptance of pro rata share charge hereunder by District or payment of pro rata share charge by CMP shall not be deemed to be a waiver or any preceding default by CMP or District of any term, covenant or condition of this Agreement, other than the failure of the CMP to pay the particular rental so accepted, regardless of District's knowledge of such preceding default at the time of the acceptance of such pro rata share charge.

b. Marginal Headings. The marginal headings and article titles to the articles of this Agreement are not a part of the Agreement and shall have no effect upon the construction or interpretation of any part hereof.

c. Successors and Assigns. The covenants and conditions herein contained, subject to the provisions as to assignment, apply and bind the heirs, successors, executors, administrators and assigns of the parties hereto.

d. Prior Agreements. This Agreement contains all of the agreements of the parties hereto with respect to any matter covered or mentioned in this Agreement, and no prior agreements or understanding pertaining to any such matters shall be effective for any purpose. No provision of this Agreement may be amended or added to except by an agreement in writing signed by the parties hereto to their respective successors in interest. This Agreement shall not be effective or binding on any party until fully executed by both parties hereto. Nothing in this Agreement shall supersede the Charter School's charter. It shall be incumbent upon CMP to ascertain whether any provision of this Agreement purports to supersede or conflict with provisions of its charter and to identify those provisions in writing to District prior to entering this Agreement. Failure to do so may constitute grounds to nullify this Agreement in the event the conflicting provision causes a material conflict with a critical portion of this Agreement.

e. Severability. Any provision of this Agreement that proves to be invalid, void, or illegal shall in no way affect, impair or invalidate any other provision hereof and such other provision shall remain in full force and effect.

f. Choice of Law. This Agreement is subject to the laws and jurisdiction of the State of California. In the event that any court action should be brought in conjunction with this Agreement, it shall be subject to interpretation under the laws of the State of California, and any action to enforce this Agreement shall be brought in the County of Sacramento.

g. Notices. All notices and demands that may be or are to be required or permitted to be given by either party on the other hereunder shall be in writing. All notices and demands by the District to CMP shall be sent by United States Mail, postage prepaid, addressed to CMP at the Premises, and to the address herein below, or to such other place as CMP may from time to time designate in a notice to the District. All notices and demands by the CMP to the District shall be sent by United States Mail, postage prepaid, addressed to the District at the address set forth herein, and to such other person or place as the District may from time to time designate in a notice to the CMP.

To District at:

David Burke, Director of Planning and Property Management
San Juan Unified School District
5320 Hemlock Street
Sacramento, CA 95841

cc: Linda Simlick, General Counsel
San Juan Unified School District

To CMP at:

DISTRICT AND CHARTER SCHOOL have signed this Agreement on the dates set forth below.

Date:_____ Date:_____

_____ _____
San Juan Unified School District CMP Charter School for Educational Renewal

Approved as to Form:

_____
Linda Simlick, General Counsel
San Juan Unified School District

Approved and ratified this _____day of _____, 2016 by the Board of Education of the San Juan Unified School District by the following vote:

AYES:

NOES:

Abstentions:

_____
Secretary to the Board of Education

SECOND AMENDMENT TO FACILITY LEASE AGREEMENT
LITTLEJOHN CAMPUS

This SECOND AMENDMENT to the Facility Lease Agreement is made by and between San Juan Unified School District ("District") and California Montessori Project Charter Schools ("CMP" or "Charter School"), and is dated as of this 1st day of July 2021.

RECITALS

WHEREAS, the District and CMP have previously executed and entered into that certain Facility Lease Agreement dated June 30, 2016 (the "Lease") pursuant to the terms of which CMP has leased from the District the portion of the Littlejohn Elementary School Site, located at 6838 Kermit Lane, Fair Oaks, CA 95628 ("School Site") containing the building thereon, contiguous school grounds and non-exclusive use of the school parking lot, restrooms, playground and playing fields thereon; and

WHEREAS, the District and CMP have agreed to make certain modifications to the Lease, including clarifying the contents and descriptions of **Exhibit A** to the Lease, extending the term of the Lease, and updating the cost of the pro rata share charge, and now intend to amend the Lease accordingly.

NOW THEREFORE, in consideration of the mutual promises contained herein and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, effective July 1, 2021, the parties agree as follows:

1. Section 2 of the Lease is amended to strike the first paragraph in its entirety and inserting in lieu thereof the following:

> **TERM.** The term of this Agreement ("Term") shall be for five (5) school years, from the date of execution of this Agreement by all parties up through June 30, 2026. If the District proposes to move the Charter School in a subsequent school year, the District shall allow the Charter School to continue to occupy the existing premises under the same terms as provided herein until the alternative facility is ready for relocation of the Charter School. Moving expenses are the responsibility of the Charter School. The in-District students of the Charter School shall be treated no differently than other District students for the purposes of providing school facilities.

2. Section 4.a. of the Lease is amended to strike the first paragraph in its entirety and inserting in lieu thereof the following:

> a. Facilities Costs: CMP shall pay a pro rata share of the District's facilities costs as provided in *5* C.C.R. Section 11969.7 (referred to herein as "pro rata share charge"). The pro rata charges for the 2021-2022 school year are provided as **Exhibit B**, attached hereto and included herein. The pro rata share amount shall be paid monthly. The obligation to begin paying the pro rata share charge shall begin on the date of possession, July 1, 2021, and shall end on June 30, 2022. Cost per square foot shall be recalculated and applied for each of the remaining years of the agreement based on current Proposition 30 calculations and figures. The costs identified in **Exhibit B** will be calculated each year as provided by Education Code section 47614. Utility costs are not included in the facility costs.

3. For purposes of clarification **Exhibit A** to the Lease, depicting the School Site and any amendments thereto occurring prior to this Second Amendment, is amended to be stricken in its entirety and replaced with an amended **Exhibit A**, which is attached to this Second Amendment as **Exhibit A** and incorporated herein.

4. **Exhibit B** to the Lease and any amendments thereto occurring prior to this Second Amendment is amended to be stricken in its entirety and replaced with an amended **Exhibit B**, which is attached to this Second Amendment as **Exhibit B** and incorporated herein.

5. Except as modified by the terms of this Second Amendment, all other terms and conditions of the Lease shall remain in full force and effect.

6. This Second Amendment may be executed in counterparts, each of which shall constitute an original of the Second Amendment. Facsimile or electronic signature pages transmitted to other parties to this Second Amendment shall be deemed equivalent to original signatures on counterparts.

7. This Second Amendment shall be effective upon execution by the parties and approval by the District’s Governing Board.

IN WITNESS WHEREOF, District and CMP have executed this Second Amendment, through their respective officers or representatives, duly authorized, as of the day and year shown below.

Date:_____ Date:_____

_____ _____

San Juan Unified School District CMP

Approved as to Form:

_____

Linda Simlick, General Counsel
San Juan Unified School District

Approved and ratified this ____ day of _____, 2023 by the San Juan Unified School District Board of Education by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____

Zima Creason, President
San Juan Unified School District
Board of Education

Attest:

_____

Saul Hernandez, Clerk
San Juan Unified School District
Board of Education

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-22

MEETING DATE: 06/27/2023

SUBJECT: 2021-2026 Lease Amendment for California Montessori Project Charter School at the Coleman Campus

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board approve the 2021-2026 lease amendment for the California Montessori Project Charter School at the Coleman campus. The amendment provides for facility fee changes based on the 2021-2026 Proposition 39 calculations.

RATIONALE/BACKGROUND:
Pursuant to Proposition 39 regulations, California Montessori Project Charter Schools have requested district facilities and the district has responded to the request as required in providing California Montessori Project Charter Schools with facilities and equipment.

Proposition 39 prescribes that charter schools which have made a timely request for facilities under the provisions of Proposition 39 may only be charged a pro rata share of the district's unrestricted general fund expenditures from the prior year (2020-2021) for the in-district students the charter school will be providing services to. Out of district students may be charged "market rate" fees.

The amendment to the charter school lease updates the facility fees for the 2021-2026 school years. The term of the agreement is consistent with the approved charter lease, through June 30, 2026. The agreement and amendments have been drafted in accordance with Education Code sections 11969 and 47600 et seq.

ATTACHMENT(S):
A: Original Lease Agreement
B: 2021-2026 Lease Amendment: California Montessori Project Charter (Coleman)

BOARD COMMITTEE ACTION/COMMENT:
Superintendent's Cabinet: 06/26/2023

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

FACILITY LEASE AGREEMENT

This Facility Lease Agreement ("Agreement") is made by and between San Juan Unified School District ("District") and California Montessori Project, ("CMP" or "Charter School") operating a charter school within the geographic boundaries of San Juan Unified School District, (collectively "the Parties") with regard to the following representations and assumptions:

RECITALS

a. District is the sole owner of the school site described in Section [1] of this Agreement, which site is suitable for a public charter school program.
b. Charter School is a charter school duly formed and approved by San Juan Unified School District under the laws of the Charter School Act of 1992 (Education ("Ed.") Code §§ 47600 *et seq.*). It operates a charter school identified as California Montessori Project, Coleman Campus within the geographic boundaries of the San Juan Unified School District.
c. Proposition 39 took effect on July 1, 2003, and the District recognizes the spirit and intent of the statutory initiative to provide facilities to students who are district residents attending charter schools that operate within the geographic boundaries of the District.
d. Charter School made a timely request to the District to provide facilities in accordance with the District's obligation under Proposition 39.
e. The District has offered to Charter School, and Charter School has accepted, use of the District's facility at 6545 Beech Avenue, County of Sacramento in the State of California, for its educational program.
f. Prop. 39 and the attendant regulations adopted by the State Board of Education require a separate written agreement regarding the allocating of facilities under Prop. 39. This Agreement satisfies those requirements.
g. This Agreement is subject to and governed by applicable state law and the regulations approved by the State Board of Education (e.g., 5 C.C.R. §§11969 et seq.) as they may be amended from time to time by the State Board of Education.
h. This Agreement shall not be considered a lease or other agreement as described in Sections 17400 et seq. of the Education Code.
i. This Agreement is entered into pursuant to section 17455 et. seq. of the California Education Code.

AGREEMENT

The Parties desire to enter into an agreement defining their rights, duties, and liabilities relating to the premises. In consideration of mutual covenants contained herein, the parties agree as follows:

1. PREMISES. CMP shall hereby be entitled to use the District facility located at 6545 Beech Avenue County of Sacramento in the State of California. It is acknowledged that CMP intends to use the designated Premises as an educational facility/administrative office as described in the Charter School's charter. The specific premises CMP is authorized to occupy is identified in Exhibit A, attached hereto and included herein.

   For the term of this Agreement, CMP shall have the exclusive use of the designated classrooms and shared use of the other designated areas, within the parameters of this Agreement.

2. TERM. The term of this Agreement ("Term") shall be for five (5) school years, from the date of execution of this Agreement by all parties up through June 30, 2021. If the District proposes to move the Charter School in a subsequent school year, the District shall allow the Charter School to continue to occupy the existing premises under the same terms as provided herein until the alternative facility is ready for relocation of the Charter School. Moving expenses are the responsibility of the Charter School. The in-District students of the Charter School shall be treated no differently than other District students for the purposes of providing school facilities.

3. USE OF PREMISES. The Premises shall be used by CMP only and exclusively for the operation of the charter school and its related educational activities, as authorized by California Education Code of the State of California and more fully described in the Charter School's charter and this Agreement between the Parties. Charter School shall not knowingly do, or permit anything to be done, without the prior written consent of the District, in or about the Premises nor bring or keep anything therein that will in any way increase the existing rate of or affect any fire or other insurance upon the Premises or its contents, or cause cancellation of any insurance policy covering the facilities on the Premises or any party thereof or any of its contents. CMP and the District shall each not permit anything to be done in or about the Premises that will in any way obstruct or interfere with the other users of the Premises, if any, or injure or annoy them. CMP shall not use or allow the Premises to be used for any improper, immoral, unlawful or objectionable purpose, nor shall CMP cause, maintain, or permit any nuisance in, on, or about the Premises. CMP shall not commit or suffer to be committed any waste in or upon the Premises. CMP shall not have any right to sublet or authorize any group not directly affiliated with CMP to use the premises. This does not apply to CMP's parent group or school site council. Any outside group wishing to use the facilities must go through the District's use of facilities application process. In the event CMP or its parent group(s) desire to use any of the shared space after normal operating hours, CMP shall work with other occupants of the site to make such arrangements. There shall be no cost to the District involved in such use of shared space after normal hours of operation.

4. PRO RATA SHARE OF COSTS.

a. Facilities Costs: CMP shall pay a pro rata share of the District's facilities costs as provided in 5 C.C.R. Section 11969.7 (referred to herein as "pro rata share charge"). The pro rata charge for the 2016-2017 school year are provided in Exhibit B, attached hereto and included herein The pro rata share amount shall be paid monthly. The obligation to begin paying the pro rata share charge shall begin on the date of possession, July 1, 2016, and shall end on June 30, 2021. Cost per square foot shall be recalculated and applied for each of the remaining years of the agreement based on current Proposition 39 calculations and figures. The costs identified in Exhibit B will be recalculated each year as provided by Education Code section 47614. Utility costs are not included in the facility costs.

b. Facility Upkeep: The District will provide maintenance and custodial services. CMP shall pay a maintenance fee and custodial fee as identified in Exhibit B.

c. Custodial Services Assignment: Custodial Services Assignment: All custodial services will be provided by the District based on the District's custodial formula that is applied to equivalent schools. In any subsequent school year within this agreement, CMP will have the option to elect to provide all custodial services at its sole cost and expense, by hiring outside/private vendors (non-district employees) and shall pay for any and all custodial services, employment related expenses, equipment, supplies, etc. required by the outside/private vendors to perform this service for CMP. Should CMP elect to provide its own custodial services, CMP shall not use District employees, equipment, or supplies for any and all custodial work performed by CMP for that school year.

CMP shall notify the District via written letter or email by March 1, of the year prior to the start of each school year whether it wishes to no longer use district custodial services for the upcoming school year. If CMP fails to notify the district by March 1, of any change in its custodial services, the services utilized by CMP from the ensuing year will continue through the next school year.

Should CMP chose to provide its own custodial services for one or more years within this agreement, the District will reduce CMP's pro rata share of costs by not including custodial related costs as identified in each fiscal year's fee calculations provided in exhibit "B."

Should CMP request additional custodial services, said services shall be provided by the District in a manner consistent with existing bargaining unit agreements. Costs for additional requested services and supplies shall be paid for by CMP as an addition to their monthly rent.

d. Facility Inspection: The District has the right to inspect the facility upon reasonable notice, pursuant to Section 10, at a time that is mutually agreeable but not less than on a weekly basis. If there is need for repairs for damage caused by the intentional acts of CMP staff and/or students that are beyond minor repairs that can be done by District's custodian, CMP shall notify the District. The District shall then either perform the repair for damage caused by the intentional acts of CMP staff and/or students and bill CMP for the cost, or upon the District's written agreement, CMP may undertake the repair at its own expense.

e. Utility Costs: CMP will pay utility costs, which include electricity, gas, water, sewer and trash, and recycling until such time as another tenant occupies the facility and then the costs will be pro-rated. Utility costs are above and beyond the facilities costs identified in Section 4. a.. Actual utility costs will be billed monthly to the tenant. In the event CMP's access to the District's technology infrastructure causes the District to incur additional access costs or charges, such additional costs or charges shall be billed to CMP and CMP shall be responsible for reimbursement to the District. Such access shall not include access to the District's technology programs, network, or servers in the absence of an additional written agreement signed by both parties. Utility bills will be billed separately. The district will provide network connectivity on a time and materials basis. CMP shall provide its own internet service provider (ISP).

f. Payment Schedule: CMP shall pay the costs explained above on a monthly basis, in twelve equal payments, by the tenth of each month beginning July 1, 2016, unless a different arrangement is mutually agreed upon in writing by the parties. Utility costs will be billed monthly in addition to the facility costs.

5. CHARTER SCHOOL POSSESSION. CMP shall be entitled to possession and use of the facilities from July 1 through June 30 each year of this agreement.

6. OWNERSHIP. The Premises and any furnishing and equipment provided to CMP shall remain the property of the District. At the time CMP takes possession of the Premises, the District shall have conducted an inventory of its furnishing and equipment and other District property left on the Premises and provide CMP with such inventory prior to occupancy of the Premises. If any furnishings and equipment is provided to the Charter School during the term of this Agreement, such furnishings and equipment shall be added to the District's inventory and shall remain the property of the District.

7. CONDITIONS REASONABLY EQUIVALENT. CMP acknowledges by execution of this Agreement that the Premises provided by this Agreement are deemed to be "reasonably equivalent" meeting all the requirements of Prop. 39 (Ed. Code § 47614) and it's implementing regulations for the Term of this Agreement.

8. COMPLIANCE WITH LAW. CMP shall not use the Premises, or permit anything to be done in or about the Premises, that will in any way conflict with any law, statute, applicable ordinance or governmental rule or regulation now in force or which may hereafter be enacted or promulgated. District and CMP shall each do all acts required to comply with all applicable laws, applicable ordinances, regulations and rules of any authority relating to their respective maintenance obligations as set forth herein. CMP shall pay any costs associated with such compliance not otherwise required to be incurred by the District under this agreement or Federal and State law, implementing regulations or common law. The Charter School agrees to comply with its charter in all respects. The Charter School agrees to pay all agreed upon costs associated with preparing the Premises to meet the unique educational needs of the Charter School that would not be required to meet the educational needs of the District students attending the comparison group of schools in accordance with Proposition 39 implementing regulations.

9. MAINTENANCE, OPERATIONS AND ALTERATIONS.

a. Maintenance. The cost of maintenance and operations of the Premises and the furnishings and equipment shall be the responsibility of the Charter School as provided in section 4, above. Any damage beyond normal wear and tear caused intentionally by CMP staff and students to the facilities,

furnishings and equipment shall be the responsibility of the Charter School. The Charter School shall maintain and operate the premises and the facilities in accordance with applicable provisions of the Education Code, the implementing regulations and the District's policies and/or practices. Projects eligible to be included in the District deferred maintenance plan established pursuant to Education Code section 17582 and the replacement of furnishings and equipment in accordance with District schedules and/or practices shall remain the responsibility of the District.

b. Maintenance and Alterations. Upon prior written agreement with the District's Director of Planning, CMP shall be allowed to conduct such upgrades/alterations, and/or renovation of the facility as is agreed upon. Any such changes shall be done by the District at CMP's expense. Such written agreement must include the following information: (1) who will perform the work; (2) the timeline for completion; and (3) the cost, if any, that will be charged by the District to pay for the changes. All alterations, additions, and/or improvements to the facility must be made in compliance with District standards and procedures and/or standards applicable to public school districts. In the event District consents to the making of any alterations, additions or improvements to the Premises by CMP the same shall be made by CMP at CMP's sole cost and expense unless otherwise agreed in writing. Upon the expiration or sooner termination of the Agreement, CMP shall, upon written demand by District, at CMP's sole cost and expense, forthwith and with all due diligence, remove any alterations, additions, or improvements made by CMP, designated by District to be removed, and CMP shall, forthwith and with all due diligence, at its sole cost and expense, repair any damage to the Premises caused by such removal. Any alteration, additions or improvements to the Premises or any part thereof requested by the Charter School shall be made with full compliance with the Americans with Disabilities Act and all applicable building standards and requirements.

On and after the Commencement Date of this Agreement, Charter School, at Charter School's sole cost and expense, shall promptly arrange with District to make any and all alterations, improvements, additions and/or repairs (whether structural or nonstructural) to the Premises necessary to bring the Premises and the use thereof by Charter School in compliance with the ADA, FEHA, applicable building code standard, or other applicable state or federal statutes (and shall be in compliance with the statute or code that provides the greatest accessibility and use of the facility by those with disabilities) provided these requirements are a direct result of Charter School's modification of the Premises beyond that necessary for the District to provide a reasonably equivalent facility after commencement, subject to District's approval and other rights of District provided in this Agreement. The District shall remain responsible for compliance with the ADA, FEHA, and other applicable building code standards regarding access for any existing compliance issue prior to the date of execution of this Agreement.

c. Changes and Repairs to Premises. Subject to the conditions listed below, District reserves the right from time to time:

(1) To install, maintain, repair, and replace pipes, ducts, conduits, wires and appurtenant meters and equipment for service to other parts of the Premises above the ceiling surfaces, below the floor surfaces, within the walls and central core areas, and to relocate any pipes, ducts, conduits, wires, and appurtenant meters and equipment included in the Premises;

(2) To use the common areas while engaged in making additional improvements, repairs or alterations to the Premises, or any portion thereof;

(3) To erect scaffolding and other necessary structures where reasonably required by the character of the work to be performed, always providing that the entrance to the Premises shall not be blocked thereby for any reason, and further providing that the educational program of the Charter School shall not be interfered with for any reason; and

(4) To enter any part of the Premises to conduct maintenance and operations as outlined in this section and Section 4, above.

Except in cases of emergency, the District's rights identified in Section 9.c.(1)-(4) must occur

at a time previously and mutually agreed upon by the Parties so as to limit unnecessary interruptions to educational programs at the Charter School.

d. District's Employees, Contractors and Independent Contractors.

(1) District acknowledges that Charter School is a public charter school using the Premises for public education purposes. District and Charter School therefore agree that any of their respective employees, agents, contractors or independent contractors utilized to perform any of the repairs pursuant to this Section 9 or in Sections 10, 11 and 16 that may have contact with CMP Charter School's pupils will undergo criminal background checks as specified in California Education Code section 44237 and California Education Code section 45125.1 or any other applicable law addressing third party access to Charter School's minor students or any person entering the premises for the above-stated purposes who will be in contact with students in District Programs and/or the Charter School's minor pupils.

e. The Charter School shall be allowed to establish such signage as it deems necessary and is customary and equivalent to what other District school sites have established with the District subject to District written approval.

10. INSPECTION BY DISTRICT. Upon reasonable notice, District reserves the right to enter the Premises to inspect the same to ensure compliance with this Agreement. Charter School shall exercise reasonable care in maintaining the security of keys to the facilities. All keys shall remain the property of the District. In the event additional keys need to be provided to Charter School, or the facility needs to be rekeyed or locks replaced or repaired because of some act of the Charter School and/or its personnel, Charter School shall be responsible for the cost of such repair or replacement. Charter School may not re-key the premises, and shall notify District of any breach of security that may necessitate a re-keying.

11. DEFAULT AND/OR MATERIAL BREACH BY CHARTER SCHOOL. The occurrence of any one or more of the following events shall constitute a default and material breach of this Agreement by Charter School:

a. The vacating or abandonment of the Premises by CMP before the expiration of the Agreement term.

b. The failure by CMP to utilize the premises for the sole purpose of operating of a charter school as authorized by this Agreement and the Charter School's charter.

c. The failure by CMP to make timely payment of pro rata share charge or any other payment required under this Agreement where such failure continues for a period of twenty (20) days after written notice thereof by District to CMP.

d. The failure by CMP to observe or perform any of the express covenants, conditions or provisions of this Agreement to be observed or performed by CMP where such failure shall continue for a period of thirty (30) days after written notice hereof by District to CMP; provided, however, that if the nature of CMP's default is such that more than thirty (30) days are reasonably required for its cure, then CMP shall not be deemed to be in default if CMP commences such cure within said thirty (30) days period and thereafter diligently prosecutes such cure to completion. However, should CMP's default involve a serious risk to the safety of the students or an illegal use of the premises, such cure must occur immediately. In the event the District has notified CMP of default on the same basis on two prior occasions, the period to cure shall be reduced to five (5) business days. On the fourth occasion of default, the District may dispense with a cure period and determine that CMP is in material default and commence termination of this Agreement pursuant to Section 13.

e. Revocation or nonrenewal of Charter School's charter.

f. Failure to keep in effect insurance as required herein.

12. DEFAULT AND/OR MATERIAL BREACH BY DISTRICT. District shall be in default and in material breach of this Agreement if District fails to perform any obligation required by this Agreement within a reasonable time, but in no event later than thirty (30) days after receipt of written notice by CMP to District specifying wherein District has failed to perform such obligation; provided, however, that if the nature of District's obligation is such that more than thirty (30) days are required for performance, then District shall not be in default if District commences performance within such thirty (30) day period and thereafter diligently pursues the same to completion. Notwithstanding anything to the contrary in this Agreement, CMP shall not have a right to set-off any facility payment or other monetary payment to the District as against a claim it might allege against the District, without the District's prior written consent.

13. DEFAULT AND/OR MATERIAL BREACH.

a. In the event of any default and/or material breach by CMP, District may commence a Termination of this Agreement. The remedies District may pursue, at any time thereafter, in its sole discretion, with written notice or demand and without limiting District in the exercise of a right or remedy, which District may have by reason of such default or breach are as follows:

(1) Terminate Charter School's right to possession of the Premises by any lawful means, in which case this Agreement shall terminate and CMP shall immediately surrender possession of the Premise to District. Upon termination of this Agreement or Charter School's right to possession, District has the right to recover from CMP (i) the amount of unpaid pro rata share charge that had been earned at the time of such termination; (ii) the amount of unpaid pro rata share charge that would have been earned after the date of such termination until the end of the fiscal year (with the exception of revocation and nonrenewal of the charter) ; and (iii) any other amount, including reasonable attorneys fees and collections costs incurred in terminating the Agreement and enforcing District's right to possession. In the event District elects not to terminate the Agreement but takes legal action to collect any sums due hereunder, District shall be entitled to reasonable attorney fees and costs associated with any and all successful collection action(s). If CMP vacates or abandons the Premises prior to the expiration of the Term of this Agreement or the District revokes or denies renewal of its charter, District must terminate the Agreement and enforce its right in accordance therewith. Unpaid installments of pro rata share charge or other sums shall bear interest from the date due at the minimum legal rate; or

(2) Maintain CMP's right to possession, in which case this Agreement shall continue in effect. In such event District shall be entitled to enforce all of District's rights and remedies under this Agreement, including the right to recover the pro rata share charge and any other charges and adjustments as may become due hereunder.

b. In the event of any default and/or material breach by the District, CMP may terminate this Agreement or pursue remedies as provided in this Agreement.

14. TERMINATION.

A. Termination by Either Party.

1. Lessee shall notify District of Lessee's exercise of its right to terminate this lease, and this lease shall terminate upon District's receipt of such notice and receipt of a sum equal to three (3) months rent. Such termination shall relieve both parties of any further obligations under this lease, although each shall continue to have any and all remedies for any breach of a lease obligation which occurred prior to the date of termination.

2. Except as provided in the next sentence, the District may terminate this Agreement at any time and for any reason by giving at least one (1) year's advanced written notification to Lessee of the

District's intention to terminate this Agreement. Notwithstanding the foregoing, this notice shall not be given prior to the end of the first three (3) years of this Agreement.

3. Within thirty (30) days following the expiration or termination of this Agreement, Lessee shall remove its personal property and fixtures and restore the Site to its original condition on the Commencement Date, except reasonable wear and tear, and damage by fire or other casualty beyond the reasonable control of Lessee.

B. Termination for Cause.

1. The occurrence of any one or more of the following events shall constitute an Event of Default hereunder by Lessee and shall serve as the bases for Lessor's termination for cause:

(i) The failure by Lessee twice within an 18-month time period to make any payment of rent or any other payment required to be made by Lessee hereunder, as and when due, where such failure shall continue for a period often (10) days after written notice thereof is provided to Lessee from District.

(ii) The failure by Lessee to observe or perform any of the express or implied covenants or provisions of this Agreement to be observed or performed by Lessee, other than as specified in the immediately preceding paragraph, where such failure shall continue for a period of thirty (30) days after written notice thereof is provided to Lessee by District; provided, however, that it shall not be deemed an Event of Default by Lessee if Lessee shall commence to cure such failure within said thirty (30) day period and thereafter diligently prosecute such cure to completion.

3. If there occurs an Event of Default by Lessee, in addition to any other remedies available to District at law or in equity, District shall have the option to terminate this Agreement and all rights of Lessee hereunder.

15. UTILITIES. District agrees to furnish or cause to be furnished to the Premises necessary utilities that include electric, gas (if applicable to these premises), water, sewer, and trash. District's failure to furnish or cause to be furnished necessary utilities when such failure is caused by (1) acts of God or other acts beyond the control or fault of District; (2) strikes, lockouts, or other labor disturbance or labor dispute of any kind; (3) any laws, rules, orders, ordinances, directions, regulations, requirements, or any other action by federal, state, county or municipal authority; (4) inability despite the exercise of reasonable diligence by District to obtain electricity, water, or fuel; or (5) any other unavoidable delay, shall not cause District to be in default and shall not result in any liability of District. The cost of the utilities shall be determined under Section 4, above.

16. ASSIGNMENT AND THIRD PARTY USE. CMP shall not assign, transfer, mortgage, pledge, hypothecate or encumber, voluntarily or involuntarily, this Agreement or any interest herein, and shall not sublet the Premises or any part thereof, or any right or privilege appurtenant thereto, without the prior written consent of District. Subject to paragraph 3 ("Use of Premises") the Premises may not be sublet or used for third party purposes other than those that are consistent with District policies and practices for use of District school sites.

17. INDEMNIFICATION. CMP shall indemnify, hold harmless, and defend the District, its trustees, officers, employees and agents against and from any and all claims, demands, actions, suits, losses, liability, expenses and costs for any injury, death or damage to any person or property occurring in, on or about the Premises after District delivers possession of the Premises to CMP, or arising from the CMPs' use of the Premises or from the conduct of its business or from any activity, work, or other things done, permitted or suffered by CMP in or about the Premises, excepting those claims, demands, actions, suits, losses, liability, expenses and costs arising out of or relating to obligations of District as they relate to the Premises.

CMP shall further indemnify, hold harmless, and defend District against and from any and all claims arising from any breach or default in the performance of any obligation on CMP's part to be performed under the terms of this Agreement, or arising from any act omission or negligence of the CMP, or any officer, agent, employee, guest, or invitee of CMP, and from all costs, attorney's fees, and liabilities incurred in or about the defense of any such claim or any action or proceeding brought thereon excepting those claims, demands, actions, suits, losses, liability, expenses and costs arising out of or relating to obligations, actions, or omissions of the District or any officer, agent, employee, guest, or invitee of the District. If any action or proceeding is brought against District by reason of such claim (regardless of whether a claim is filed), CMP upon notice from District shall defend the same at CMP's expense. CMP shall give prompt written notice to District's Risk Manager in case of casualty or accidents in or on the Premises.

District shall indemnify, hold harmless and defend CMP, it's grant agency, its Governance Council, officers, employees and agents from and against any and all claims of liability for any injury, death, or damage to any person or property occurring in, on or about the Premises when such injury, death or damage is caused by the act, neglect, fault or omission of the District, its agents, contractors, employees or invitees. Such indemnification shall not apply in those instances where CMP had actual knowledge and failed to inform District of a potential or actual hazardous condition of the premises. District shall further indemnify, hold harmless and defend CMP, its granting agency, from and against any and all claims arising from any breach or default in the performance of any obligation on District's part to be performed under the terms of this Agreement, or arising from any act or negligence of District, or any of its agents, contractors, employees and from and against all costs, attorney's fees, expenses and liabilities incurred in the defense of any such claim or any action or proceeding brought thereon.

Any reasonable costs incurred (including filing fees, attorney's fees etc.) after providing written request for indemnification to the indemnifying party for indemnification shall be owed to the requesting party if it is determined the indemnification was owed. In addition the indemnifying party shall pay reasonable attorney fees and costs incurred to enforce the indemnity obligations of this agreement to the indemnified party.

18. INSURANCE. Charter School shall, at its sole cost and expense, procure, pay for and keep in full force and effect the following types of insurance. Said insurance coverage shall commence on the date Charter School is given access to the Premises for any purpose and shall be maintained during the entire Term hereof, and shall continue beyond the term of this Agreement for potential liability arising during the term of the Agreement.

a. Property Insurance shall be obtained and shall cover all casualty needs, including fire, and other hazards with replacement costs coverage for all assets listed in the Charter School's property inventory and consumables. The Charter School shall secure property coverage with a minimum policy limit of 80% of the fair market value of the Charter School's contents.

b. Comprehensive, general liability insurance and property damage coverage as set forth below and as further directed by the District for the operation of the Charter School. Additional insurance may also be obtained as required by law. Charter School must provide the District certificates of insurance as proof of insurance coverage before commencing instruction to students. Any insurance carrier providing coverage must be licensed to do business in California.

c. The insurance policies shall include the following: (1) a clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to San Juan Unified School District stating date of cancellation or reduction. Date of cancellation or reduction may not be less than thirty (30) calendar days after date of mailing notice;" (2) language stating in particular those insured, extent of insurance, locations and operations to which insurance applies, expiration date, to whom cancellation and reduction notice will be sent, and length of notice period; and (3) a statement that the District and its officers, employees and agents are named as additional insureds under this policy described and that such insurance policy shall be primary to any insurance or self-insurance maintained by the District. (This requires the production of an additional

insured endorsement; a certificate of insurance containing reference to the endorsement will not be accepted in lieu of the actual endorsement). Charter School upon written request of the District or its liability coverage provider shall provide a copy of the policy and all endorsements in effect at the time of the request, or at the time of a loss as specified by the request. The copy of the policy and endorsements shall be provided within 15 days of the written request.

d. Charter School shall purchase and hold general liability insurance in the amount of fifteen million dollars ($15,000,000), occurrence based, providing coverage for, among other things, negligence, contractual liability, errors and omissions/educators legal liability, abuse and molestation, crime, and employment practices liability including but not limited to discrimination of Charter School, its Board, officers, agents, employees and/or students. The deductible/occurrence for said insurance shall not exceed $5,000 for any and all losses resulting from negligence, errors and omissions of the Charter School, its Board, officers, agents, employees and/or students.

e. The District will continue to maintain its current levels of property insurance on the structures on the Premises. The District's insurance shall be first party insurance for any damage to the structures on the premises with the exception of any losses caused directly by the Charter School. CMP shall be responsible for any deductible costs for a loss to the structures on the Premises caused by the Charter School with the exception of any loss that is caused by the negligence of the District.

19. LIENS. CMP shall keep the Premises and the property in which the Premises are situated free from any liens arising out of any work performed, materials furnished or obligations incurred by or on behalf of CMP.

20. HOLDING OVER. If CMP remains in possession of the Premises or any part thereof after the expiration or termination for default of this Agreement or after a Termination thereof without the express written consent of District, the payment obligations for such occupancy shall remain in effect at a pro rata share charge in the amount of the last Pro rata share charge, plus all other charges payable hereunder, and upon all the terms hereof applicable until the District terminates the possession. A hold over by the Charter School shall not trigger any additional term. The District shall have the right to remove the Charter School at any time after the expiration of the term or termination.

21. DISPUTE RESOLUTION. The parties recognize that the regulations implementing Proposition 39 may include a dispute resolution provision. In the absence of a controlling regulatory dispute resolution provision, the Parties agree to attempt to resolve all disputes they cannot resolve on their own by (1) mediation; and (2) should that fail to resolve the matter, they may use other legal recourse and upon mutual agreement refer the dispute to binding arbitration with an arbitrator selected from a list from the State Mediation and Conciliation Services, except that nothing contained herein is intended to preclude the parties from seeking immediate equitable or legal relief from a Court of law in the event there is no adequate remedy at law.

22. GENERAL PROVISIONS.

a. Waiver. The waiver by District and/or CMP of any term, covenant or condition herein contained shall not be deemed to a waiver of such term, covenant or condition or any subsequent breach of the same or any other term, covenant or condition herein contained. The subsequent acceptance of pro rata share charge hereunder by District or payment of pro rata share charge by CMP shall not be deemed to be a waiver or any preceding default by CMP or District of any term, covenant or condition of this Agreement, other than the failure of the CMP to pay the particular rental so accepted, regardless of District's knowledge of such preceding default at the time of the acceptance of such pro rata share charge.

b. Marginal Headings. The marginal headings and article titles to the articles of this Agreement are not a part of the Agreement and shall have no effect upon the construction or interpretation of any part hereof.

c. Successors and Assigns. The covenants and conditions herein contained, subject to the provisions as to assignment, apply and bind the heirs, successors, executors, administrators and assigns of the parties hereto.

d. Prior Agreements. This Agreement contains all of the agreements of the parties hereto with respect to any matter covered or mentioned in this Agreement, and no prior agreements or understanding pertaining to any such matters shall be effective for any purpose. No provision of this Agreement may be amended or added to except by an agreement in writing signed by the parties hereto to their respective successors in interest. This Agreement shall not be effective or binding on any party until fully executed by both parties hereto. Nothing in this Agreement shall supersede the Charter School's charter. It shall be incumbent upon CMP to ascertain whether any provision of this Agreement purports to supersede or conflict with provisions of its charter and to identify those provisions in writing to District prior to entering this Agreement. Failure to do so may constitute grounds to nullify this Agreement in the event the conflicting provision causes a material conflict with a critical portion of this Agreement.

e. Severability. Any provision of this Agreement that proves to be invalid, void, or illegal shall in no way affect, impair or invalidate any other provision hereof and such other provision shall remain in full force and effect.

f. Choice of Law. This Agreement is subject to the laws and jurisdiction of the State of California. In the event that any court action should be brought in conjunction with this Agreement, it shall be subject to interpretation under the laws of the State of California, and any action to enforce this Agreement shall be brought in the County of Sacramento.

g. Notices. All notices and demands that may be or are to be required or permitted to be given by either party on the other hereunder shall be in writing. All notices and demands by the District to CMP shall be sent by United States Mail, postage prepaid, addressed to CMP at the Premises, and to the address herein below, or to such other place as CMP may from time to time designate in a notice to the District. All notices and demands by the CMP to the District shall be sent by United States Mail, postage prepaid, addressed to the District at the address set forth herein, and to such other person or place as the District may from time to time designate in a notice to the CMP.

To District at:

David Burke, Director of Planning and Property Management
San Juan Unified School District
5320 Hemlock Street
Sacramento, CA 95841

cc: Linda Simlick, General Counsel
San Juan Unified School District

To CMP at:

DISTRICT AND CHARTER SCHOOL have signed this Agreement on the dates set forth below.

Date:_____ Date:_____

_____ _____
San Juan Unified School District CMP Charter School for Educational Renewal

Approved as to Form:

_____ 05/06/16
Linda Simlick, General Counsel
San Juan Unified School District

Approved and ratified this _____day of _____, 2016 by the Board of Education of the San Juan Unified School District by the following vote:

AYES:

NOES:

Abstentions:

_____
Secretary to the Board of Education

SECOND AMENDMENT TO FACILITY LEASE AGREEMENT
COLEMAN CAMPUS

This SECOND AMENDMENT to the Facility Lease Agreement is made by and between San Juan Unified School District ("District") and California Montessori Project Charter Schools ("CMP" or "Charter School") and is dated as of this 1st day of July 2021.

RECITALS

WHEREAS, the District and CMP have previously executed that certain Facility Lease Agreement dated June 30, 2016 (the "Lease") pursuant to the terms of which CMP has leased from the District the portion of Coleman Elementary School Site, located at 6545 Beech Avenue, Orangevale, California 95662 ("School Site") containing the building thereon, contiguous school grounds and non-exclusive use of the school parking lot, restrooms, playground and playing fields thereon; and

WHEREAS, the District and CMP have agreed to make certain modifications to the Lease, including clarifying the contents and descriptions of **Exhibit A** to the Lease, extending the term of the Lease, and updating the cost of the pro rata share charge, and now intend to amend the Lease accordingly.

NOW THEREFORE, in consideration of the mutual promises contained herein and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, effective July 1, 2021, the parties agree as follows:

1. Section 2 of the Lease is amended to strike the first paragraph in its entirety and inserting in lieu thereof the following:

> **TERM.** The term of this Agreement ("Term") shall be for five (5) school years, from the date of execution of this Agreement by all parties up through June 30, 2026. If the District proposes to move the Charter School in a subsequent school year, the District shall allow the Charter School to continue to occupy the existing premises under the same terms as provided herein until the alternative facility is ready for relocation of the Charter School. Moving expenses are the responsibility of the Charter School. The in-District students of the Charter School shall be treated no differently than other District students for the purposes of providing school facilities.

2. Section 4.a. is amended to strike the first paragraph and inserting in lieu thereof the following:

> a. Facilities Costs: MP shall pay a pro rata share of the District's facilities costs as provided in *5* C.C.R. Section 11969.7 (referred to herein as "pro rata share charge"). The pro rata charges for the 2021-2022 school year are provided as **Exhibit B**, attached hereto and included herein. The pro rata share amount shall be paid monthly. The obligation to begin paying the pro rata share charge shall begin on the date of possession, July 1, 2021, and shall end on June 30, 2022. Cost per square foot shall be recalculated and applied for each of the remaining years of the agreement based on current Proposition 30 calculations and figures. The costs identified in **Exhibit A** will be calculated each year as provided by Education Code section 47614. Utility costs are not included in the facility costs.

3. **Exhibit B** to the Lease and any amendments thereto occurring prior to this Second Amendment is amended to be stricken in its entirety and replaced with an amended **Exhibit B**, which is attached to this Second Amendment and incorporated herein.

4. Except as modified by the terms of this Second Amendment, all other terms and conditions of the Lease shall remain in full force and effect.

5. This Second Amendment may be executed in counterparts, each of which shall constitute an original of the Second Amendment. Facsimile or electronic signature pages transmitted to other parties to this Second Amendment shall be deemed equivalent to original signatures on counterparts.

6. This Second Amendment shall be effective upon execution by the parties and approval by the District's Governing Board.

IN WITNESS WHEREOF, District and CMP have executed this Lease, through their respective officers or representatives, duly authorized, as of the day and year shown below.

Date:_____ Date:_____

_____ _____

San Juan Unified School District CMP

Approved as to Form:

_____

Linda Simlick, General Counsel
San Juan Unified School District

Approved and ratified this _____ day of _____, 2023 by the San Juan Unified School District Board of Education by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____

Zima Creason, President
San Juan Unified School District
Board of Education

Attest:

_____

Saul Hernandez, Clerk
San Juan Unified School District
Board of Education

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-23

MEETING DATE: 06/27/2023

SUBJECT: Approval of the 2023-2024 Lease Agreement between Sacramento County, California Children Services and San Juan Unified School District

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board approve the 2023-2024 lease agreement for the County of Sacramento, California Children Services, at the property located at 4848 Cottage Way, Carmichael, CA 95608.

RATIONALE/BACKGROUND:
The County of Sacramento, California Children Services (County), desires to use the property for its medical therapy unit (MTU) where it will serve and treat MTU patients. The County shall use the property for the purpose of providing its MTU patients with medical and therapeutic services. The county shall not use the property for any other purpose, except as provided herein, without the express written consent of the District.

ATTACHMENT(S):
A: 2023-2024 Lease Agreement

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SERVICE AND LEASE AGREEMENT

This Lease Agreement ("**Lease**") is made and entered into as of July 1, 2023 ("**Effective Date**") by and between the County of Sacramento, California Children Services ("County"), and the San Juan Unified School District ("**District**") (collectively, "**Parties**"), with respect to the following Recitals:

RECITALS

WHEREAS, the District owns property located at 4848 Cottage Way, Carmichael, CA 95608 commonly referred to as the Ralph Richardson Center ("**RRC**"), including a portion identified in Exhibit A which has been previously used by County for certain of its programs ("**Property**").

WHEREAS, County desires to use the Property, as defined in Exhibit A, for its medical therapy unit ("**MTU**"), to provide physical therapy (PT), occupational therapy (OT), and Medical Therapy Conference (MTC) services for children who have disabling conditions, generally due to neurological or musculoskeletal disorders.

WHEREAS, the District agrees to authorize County to use the Property subject to the terms and conditions contained herein.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree as follows:

AGREEMENT

1. The Recitals above are true and correct and are incorporated as though fully set forth herein.

2. **LEASE**. The District, as Landlord, hereby grants to County, as tenant, a Lease to the Property so that County can service its MTU patients. Pursuant to the Lease, County shall have the exclusive right to use, subject to the terms and conditions herein, the Property.

3. **TERM**. The term of this Agreement shall be from the Effective Date and will continue through June 30, 2024, unless earlier terminated as provided herein ("**Term**"). The County has the option to extend the Term for an additional year at a time, for up to a total of five years (through June 30, 2028), by providing written notice to the District by March 1st of each year prior to the end of the Term.

4. **RENT**. County shall pay the District a yearly rent of one dollar ($1.00). The rent is due and payable on the second day of the Agreement. The Rent shall be personally delivered or mailed to the District Office located at 3738 Walnut Ave., Carmichael, CA 95608.

5. **MAINTENANCE AND UTILITIES**. The District shall be responsible for janitorial service and any and all routine maintenance and general repairs of the Property resulting from the ordinary wear and tear or want of care on the part of County.

6. **USE OF THE PROPERTY**. County shall use the Property for the purpose providing its MTU patients with medical and therapeutic services within a public school site, in accordance with California Code of Regulations, title 2. County shall not use the Property for any other purpose, except as provided herein, without the express written consent of the District. County shall comply with all applicable federal, state, and local laws and regulations with respect to County's use of the Property, as

those laws and regulations may change from time to time. County shall conduct its activities without causing waste, vandalism, or a nuisance at the Property. District shall provide access keys and/or codes to County's authorized users as designated by County to access the Property. County's authorized users shall be responsible to ensure that the Property is properly secured.

7. **PROPERTY LEASED "AS IS."** The Property is leased to County, and County accepts the Property, in its existing "AS IS" condition on the date of this Agreement. County also accepts the Property subject to all existing easements, licenses, and any other recorded or unrecorded encumbrances. The District shall not be required to make or construct any alteration including structural changes, additions, or improvements to the Property. County understands and agrees that the District has not made any representation and has disclaimed all warranties that the Property is suitable for the intended use by County and is otherwise compliant with the Americans With Disabilities Act of 1990 (or any accessibility guidelines or other regulations promulgated thereunder).

8. **ALTERATIONS**. No alterations or improvements shall be made to the Property by the County without the advance and express written consent of the District, and upon such terms and conditions as District may require.

9. **PROPERTY INSPECTION**. During normal business hours, the District may enter and inspect the Property for compliance under the Lease. Such entry shall not unreasonably interfere with the activities being conducted by the County. District shall have keys to unlock all doors in the Property and the right to enter by any means necessary in an emergency.

10. **INDEMNIFICATION**. Each Party agrees to indemnify, defend, and hold harmless the other Party and its respective governing board, members of its governing board, agents, officers, and employees from and against any and all claims, demands, lawsuits or other proceedings, bodily injury, property damages, personal injury, and other liabilities and damages, including attorneys' fees and costs, arising out of the indemnifying Party's alleged or actual omission, act, or negligence in the performance or failure to perform its obligations under this Lease. The indemnity, defense, and hold harmless obligations set forth herein shall survive the termination of this Agreement for any alleged or actual omission, act, or negligence in the performance or failure to perform its obligations under this Agreement that occurred during the term of this Agreement.

11. **INSURANCE**.

11.1 County agrees to maintain the following insurance or self-insurance coverages and types:

11.1.1 General Liability Insurance in an amount not less than Five Million Dollars ($5,000,000) per occurrence for bodily injury, personal injury, workers compensation, employer liability, and property damage.

11.1.2 Professional Liability Insurance in an amount not less than Five Million Dollars ($5,000,000) per occurrence.

11.1.3 Sexual Abuse and Molestation Liability (without exclusions) in an amount not less than Five Million Dollars ($5,000,000) per occurrence.

11.2 Neither the existence of any of the insurance coverage required under this Agreement nor the minimum coverage limits specified herein with respect to any such coverage shall be deemed to limit or restrict in any way the County's liability arising under this Agreement.

12. **TERMINATION**. The Agreement may be terminated by either Party for convenience. The terminating Party shall provide notice in writing one hundred and eighty (180) days prior to termination. Notices of termination for convenience shall be made in writing on January 1 of the calendar year in which termination will occur, and directed to the individual designated in paragraph 14, below. The Agreement may also be terminated by either Party for cause. Cause shall be defined as a breach of a provision of the Agreement, and the failure of the breaching party to either: (1) diligently cure the breach within thirty (30) days of being notified in writing of the breach; or (2) take reasonable steps toto cure the breach within thirty (30) days.

13. **EFFECT OF TERMINATION**. Termination or expiration of this Agreement shall not release any party hereto from any liability or obligation hereunder, whether of indemnity or otherwise, resulting from any acts, omissions or events happening prior to such termination or expiration, or thereafter in case by the terms of this Agreement it is provided that anything shall or may be done after termination or expiration hereof. County shall return the Property to the condition existing upon the Effective Date of this Agreement, excepting normal wear and tear.

14. **NOTICES**. All notices or other communications required or permitted under this Agreement shall be deemed duly given, if in writing, and signed by the Party giving the notice, and delivered personally, or sent by a reputable overnight courier service (with package tracking capability), or certified mail, with return receipt requested, and first-class postage prepaid, addressed as set out below. Notice shall be deemed duly given on the date of personal deliver or the date placed with courier service for delivery.

SAN JUAN UNIFIED SCHOOL DISTRICT
ATTN: Melissa Bassanelli, Superintendent of Schools
3738 Walnut Ave.
Carmichael, CA 95608
Phone: (916) 971-7104

CALIFORNIA CHILDREN SERVICES
ATTN: Inez Leonard, Administrator
9616 Micron Avenue, Suite 970
Sacramento, CA 95827
Phone: (916) 875-9816

15. **MISCELLANEOUS**.

A. ASSIGNMENT. Neither Party may assign its duties and obligations under this Agreement, or any other interest, right, or privilege created herein, without the prior written consent of the other Party.

B. RELATIONSHIP OF PARTIES. The Parties agree that their agents and employees in the performance of this Agreement are not, for any purpose, officers or employees or agents of the other Party.

C. COMPLETE UNDERSTANDING OF THE PARTIES. This Agreement represents the total and complete understanding of the Parties with respect to the subject matter described herein. This Agreement supersedes all previous agreements made by and entered into between the Parties. Any other oral understandings or other prior understandings with respect to the subject matter described herein shall have no force or effect. This Agreement is intended to be comprehensive as an integrated

agreement containing all of the understandings and contractual obligations of the Parties with respect to the subject matter described herein.

D. SEVERABILITY. If any provision of this Agreement is determined by a court or tribunal of competent jurisdiction to be void, voidable, or unenforceable as a matter of law, then such provision shall be deemed deleted and all other remaining provisions of this Agreement shall otherwise remain in full force and effect.

E. WAIVER. No waiver by either Party of any provision of this Agreement shall constitute or be deemed a waiver of any other provision hereof or of any subsequent breach of the same or any provision hereof.

F. INTERPRETATION. This Agreement shall be construed as a whole, according to its fair meaning, and not strictly for or against either Party hereto. The captions to the sections in this Agreement are included for convenience only, and are not intended and shall not be deemed to modify or explain any of the terms contained herein.

G. EXECUTION IN COUNTERPARTS. This Agreement may be executed in counterparts such that the signatures may appear on separate pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed Agreement. Signatures scanned and transmitted electronically shall be deemed original signatures for purposes of this Agreement, with such scanned signatures having the same legal effect as original signatures. This Agreement may be executed through the use of an electronic signature and will be binding on each party as if it were physically executed.

H. AMENDMENTS. This Agreement may only be amended by a written instrument signed by the Parties.

I. GOVERNING LAW AND VENUE. This Agreement shall be construed and interpreted in accordance with the laws of the State of California. Venue shall be in the Superior Court of California, County of Sacramento, subject to any transfer of venue as required by law.

IN WITNESS WHEREOF, the Parties have entered into this Agreement as of the Effective Date.

CALIFORNIA CHILDREN SERVICES	SAN JUAN UNIFIED SCHOOL SCHOOL DISTRICT
By: _____	By: _____
Name: _____	Name: _____
Its: _____	Its: _____

Exhibit A
Property Description

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-24

MEETING DATE: 06/27/2023

SUBJECT: Approval of the 2023-2024 Lease Agreement between Improve Your Tomorrow and San Juan Unified School District

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board approve the 2023-2024 lease amendment for Improve Your Tomorrow at the property located at 1400 Bell Street, Sacramento, CA 95825.

RATIONALE/BACKGROUND:
Improve Your Tomorrow intends to use a portion of the premises, specifically, room number R1, for continuing its purpose of providing services to its members, attendees, and/or students.

ATTACHMENT(S):
A: 2023-2024 Lease Agreement

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

FACILITIES LEASE AGREEMENT BETWEEN SAN JUAN UNIFIED SCHOOL DISTRICT AND IMPROVE YOUR TOMORROW

THIS LEASE AGREEMENT (hereinafter referred to as "Lease") is made on this 1st day of July 2023 (the "Effective Date") by and between San Juan Unified School District, a California public school district (hereinafter referred to as "Landlord") and Improve Your Tomorrow (hereinafter referred to as "Tenant"). Each Tenant and Landlord may be referred to as a "Party," or collectively as "Parties," in this Lease.

RECITALS

WHEREAS, Landlord owns that real property located at 1400 Bell Street, Sacramento, CA (hereinafter "Property"). The Property includes those portions of the Property that are the subject of this Lease, as more specifically identified in Exhibit "A,".

WHERAS, it is in the interest of both Parties to lease the property to the Tenant; the Property as more specifically identified in Exhibit "A," attached hereto and incorporated by this reference herein (hereinafter "Premises").

WHEREAS, Tenant intends to use a portion of the Premises, specifically, room R1, to continue providing the Improve Your Tomorrow program ("Program") to its members, attendees, and/or students ("Program Attendees").

WHEREAS, Landlord receives certain services from Tenant to support the Program ("Services").

WHEREAS, in lieu of paying for service from Tenant, Landlord desires to lease the Premises to the Tenant upon the terms and conditions set forth herein.

WHEREAS, Landlord and Tenant agree that this Lease is in the best interest of the parties and for the mutual benefit of each party.

NOW THEREFORE, for good and valuable consideration, the adequacy and receipt of which is acknowledged, Landlord and Tenant agree as follows:

1. DESCRIPTION. Landlord does hereby lease to the Tenant the Premises, including the structures and improvements located thereon and the contiguous grounds shown as the leased Premises in Exhibit "A" attached hereto.

2. TERM; OPTION TO EXTEND/RENEW. The term of this Lease shall be for twelve (12) months. The commencement date shall be July 1, 2023 ("Commencement Date"), and, unless sooner terminated under any provision hereof, this Lease shall end on June 30, 2024. The Parties shall have the option to extend the initial term of this Lease for an additional one (1) year on the same terms and conditions set forth herein. The Parties shall also have the option to renew this Lease for an additional term of one (1) year commencing at the expiration of the initial term of

this Lease. The Parties will provide notice to Tenant of its intent to exercise its option to extend or option to renew at least thirty (30) days prior to the expiration of the initial term.

3. RENT. For the initial term, Tenant shall pay to Landlord $1 Dollar and 25 cents per square foot, equating to $1,534 per month ("Rent"). Tenant shall pay promptly to Landlord the Rent on the first day of each month in advance during the term of the Lease, without deduction, setoff, prior notice, or demand.

A. The Rent may be readjusted annually at the Landlord's discretion for each succeeding year beyond the initial year as follows. On the date that is one (1) year after the Commencement Date, and on that date in each subsequent year through the full term of this Lease, including any extension or renewal period, the base monthly rent may increase pursuant to the increase in the Consumer Price Index (all items - for the United States which is published in the month nearest the date of the rent increases, "CPI"). However, notwithstanding the above, the increase in the base monthly rent shall not be less than 3% nor more than 4%. Landlord agrees to send Tenant a written Notice of Increase at least ten (10) days prior to the increased rent going into effect. Notwithstanding, any failure by Landlord to send Tenant a Notice of Increase, does not prevent the Landlord from adjusting the annual rent in accordance with this provision of the Lease.

B. Every three (3) months from the Commencement Date, Tenant shall provide Landlord with an itemized invoice of Services rendered in lieu of Rent and the value of such Services. In the event Tenant has not provided sufficient Services to offset the amount of Rent, the Tenant shall pay the Landlord the difference in the amount of Rent owed and the value of Services rendered. In lieu of such payment, the Landlord may, in its sole discretion, require the Tenant to provide specific Services to cover the difference between the Rent owed and the value of Services rendered. Landlord shall provide written notice to Tenant of such an election. Upon receipt of such notice and the delivery of such requested Services, Tenant's payment of rent shall be deemed complete. If, at the end of the initial term of this Agreement, there remains a difference between the Rent owed and the value of Services rendered by Tenant, Landlord, in its sole discretion, may require Tenant to pay the amount remaining, or, if this Agreement is renewed in the manner provided for in Section 2, the Landlord may elect to require the Tenant provide Services in the amount owed in the renewed term of the Agreement. Landlord shall deliver written notice to Tenant regarding Services to be rendered in the renewed term of the Agreement. Such Services would be rendered in addition to the Services required by Tenant as Rent in a renewed term of this Agreement. Nothing in this Section shall be construed to allow Tenant to render Services or payment in an amount less than the total amount of Rent due under this Agreement. Under no circumstances shall the District be required to pay for Services in excess of the Rent without a separate written agreement.

C. Taxes or any possessory interest taxes, late charges, costs and expenses which Tenant is required to pay hereunder, together with all interest and penalties that may accrue thereon in the event of Tenant's failure to pay such amounts, and all reasonable damages, costs, and attorneys' fees and expenses which Landlord may incur by reason of any default of Tenant or failure on Tenant's part to comply with the terms of this Lease, shall be deemed to be additional rent ("Additional Rent") and, in the event of nonpayment by Tenant, Landlord shall have all of

the rights and remedies with respect thereto as Landlord has for the nonpayment of the monthly Rent.

4. DELIVERY. Landlord shall deliver possession of the Premises by the date set forth in the Lease, after mutual execution of the Lease and approval by Landlord's governing board. The Premises shall be leased to Tenant on an "AS IS" basis. Landlord shall not be required to make or construct any alterations, including structural changes, additions or improvements to the Premises. By entry and taking possession of the Premises pursuant to this Lease, Tenant accepts the Premises as being in good and sanitary order, condition and repair, and accepts the Premises in the condition existing as of the date of Tenant's possession. Tenant acknowledges that neither the Landlord nor Landlord's agents have made any representation or warranty as to the suitability of the Premises to the conduct of Tenant's business.

5. USE OF PREMISES.

A. Landlord leases to Tenant the Premises for use consistent with the purpose described in Recital 5 of this Lease. Tenant shall not use the Premises for any use other than that specified in this section without the prior written consent of the Landlord. Tenant shall require all subtenants, licensees, and invitees to use the Premises only in conformance with this use, and also in conformance with applicable governmental laws, regulations, rules and ordinances. Tenant shall indemnify, defend, and hold Landlord harmless against any loss, expense, damage, attorneys' fees or liability arising out of failure of Tenant to comply with any applicable law, regulation, rule or ordinance. Tenant acknowledges the Premises are not separate and secure from the remaining portion of the Property. Tenant will not permit its Program Members, students, employees, agents, contractors, representatives, volunteers, or visitors go beyond the Premise and/or commingle with students or other persons on the Property. Tenant agrees to immediately respond to concerns expressed by neighbors or District relating to use of the Premises and/or operation of the Program. Tenant shall not permit anything to be done in or about the Property that will obstruct or interfere with the other permitted users of the Property, if any, or injure or annoy them. In the event Tenant desires to use any of the shared space [*if* any] and including those common areas of the Property with respect to which Tenant is granted non-exclusive use, Tenant shall work with site administrator to make such arrangements. Common areas are all areas identified on Exhibit A or areas not expressly described in Exhibit A. Tenant shall not commit or suffer to be committed, any waste upon the Premises, or allow any sale by auction upon the Premises, or allow the Premises to be used for any unlawful purpose, or place any loads upon the floor, walls or ceiling which endanger the structure, or place any harmful liquids in the drainage system of the building. No waste materials or refuse shall be dumped upon or permitted to remain upon any part of the Premises except in trash containers designated for that purpose. Any use which involves the serving and/or sale of alcoholic beverages and the conducting of games of chance are prohibited on the Premises. Tenant shall comply with Landlord's district wide policy prohibiting the use of tobacco products on the Premises at all times. Tenant shall not use or permit the use of the Premises or any part thereof for any purposes which are inimical to public morals and welfare or morally objectionable as unsuitable for a public educational facility. Tenant agrees to immediately respond to concerns expressed by neighbors or Landlord relating to the operation of the Premises.

B. It is understood and recognized by Tenant that the Property may be used by other parties, including Landlord, and Tenant shall cooperate with the other parties in reaching amicable arrangements concerning such matters as construction and development on the Property, use of the parking areas, playgrounds, policing of common areas, custodial services, and security matter.

6. TAXES AND ASSESSMENTS. Tenant shall pay before delinquency its prorate share of any and all taxes, assessments, levies, possessory interest taxes, and other charges and governmental fees, general and special, ordinary and extraordinary, unforeseen, as well as foreseen, of any kind or nature whatsoever, including, but not limited to assessments for public improvements or benefits, which prior to or during the Term of this Lease are laid, assessed, levied, or imposed upon or become due and payable and a lien upon or represent an escape assessment from (i) the Premises and/or any improvements situated thereon or any part thereof or any personal property, equipment or other facility used in the operation thereof; or (ii) the rent or income received from Subtenants or licensees; or (iii) any use or occupancy of the Premises and of any rights, obligations, easements, and franchises as may now or hereafter be appurtenant, or appertain to the use thereof. Notwithstanding the foregoing, in the case of any special assessment levied upon the Premises or any part thereof during the Term of this Lease, with the exception of that balance or remainder portion of the Property that is not leased to Tenant hereunder, Tenant shall be obligated to pay in full at the inception (or provide Landlord sufficient funds which, together with the accrual of investment yield thereon, shall be sufficient to pay to maturity all installments under) the amount of any such special assessment. Nothing in this section shall limit Landlord's right to recover, as Additional Rent, Taxes and Assessments payable after termination of this Lease pursuant to section 25 of this Lease.

7. INDEMNIFICATION AND INSURANCE.

A. Tenant Indemnification. Tenant agrees to indemnify, reimburse, hold harmless, and defend Landlord, its officers, employees and agents against any and all claims, causes of action, judgments, obligations or liabilities, and all reasonable expenses incurred in investigating or resisting the same (including reasonable attorneys' fees), in connection with, arising out of, or related to the operation, condition, use or occupancy of the Premises and all areas appurtenant thereto. This Lease is made on the express condition and covenant by Tenant that Landlord shall not be liable for, or suffer loss by reason of, injury or death of any person or any damage or destruction of property, from whatever cause in any way connected with the condition, Tenant's operation, use or occupancy of the Premises specifically including, without limitation, any liability for injury, death or damage, to the person or property of the Tenant, its agents, officers, employees, licensees and invitees, as well as any liability for injury, death or damage to the person or property of the District, its agents, officers, employees, students, licensees and invitees. Tenant agrees that at all times it will have sufficient staff on Premise to adequately monitor its Program Members, and that Landlord or its officers, employees, and agents are in no way responsible for supervising, monitoring, or disciplining any Program Members on or off the Property.

B. Landlord Indemnification. Landlord shall hold harmless and defend and indemnify Tenant from any claims, damages or expenses, including attorneys' fees, arising out

of or relating to or in any way connected to Landlord's gross negligence or willful misconduct on the Premises.

C. Commercial General Liability Insurance and Auto Insurance. Tenant shall, at Tenant's expense, obtain and keep in force during the term of this Lease a policy of commercial general liability insurance and a comprehensive auto liability policy insuring Landlord and Tenant against claims and liabilities arising out of the operation, condition, use, or occupancy of the Premises and all areas appurtenant thereto, including playgrounds, playfields, asphalt surfaces and parking areas. Tenant's comprehensive auto liability policy shall insure all hired and non-owned vehicle(s) and, in the event Tenant purchases vehicle(s), Tenant will provide owned auto insurance at the time of purchasing the vehicles. Tenant's commercial general insurance shall be at least as broad as the Insurance Service Office (ISO) CG 00-01 form and in an amount of not less than Two Million Dollars ($2,000,000) for bodily injury or death and property damage as a result of any one occurrence and a Four Million Dollar ($4,000,000) general aggregate policy limit. The insurance carrier, deductibles and/or self-insured retentions shall be approved by Landlord, which approval shall not be unreasonably withheld. Prior to the Commencement Date, Tenant shall deliver to Landlord a certificate of insurance evidencing the existence of the policies required hereunder and copies of endorsements stating that such policies shall:

i) not be canceled or altered without thirty (30) days prior written notice to Landlord;
ii) insure performance of the indemnity set forth in section 8.A above;
iii) state the coverage is primary and any coverage by Landlord is in excess thereto;
iv) contain a cross liability endorsement; and,
v) include a separate endorsement naming Landlord as an additional insured.

At least thirty (30) days prior to the expiration of such certificate, and every such subsequent certificate, Tenant shall deliver to Landlord a new certificate of insurance consistent with all of the terms and conditions required in connection with the original certificate of insurance as described in this section 8.C.

D. Fire Insurance. Landlord represents and warrants that it maintains in force insurance covering the Premises and improvements, insuring against loss or damage by fire and such other risks as are now or hereafter included in any extended coverage enforcement in common use for commercial structures including vandalism and malicious mischief. The amount of insurance shall be the full replacement cost (including inflation guard provision) excluding costs of replacing excavations and foundations but including loss of income insurance.

E. Workers' Compensation Insurance. During the term of this Lease, Tenant shall comply with all provisions of law applicable to Tenant with respect to obtaining and maintaining workers' compensation insurance.

F. Tenant's Property Insurance. Tenant acknowledges that the insurance to be maintained by Landlord on the Premises pursuant to Subsection D above will not insure any of Tenant's property. Accordingly, Tenant shall, at its own expense, maintain in full force and effect an insurance policy on all of its fixtures, equipment, Improvements and personal property in, about, or on the Premises.

G. Mutual Release. Each Party hereby releases the other Party, and its partners, officers, agents and employees from any and all claims, demands, loss, expense or injury to the Premises or to the furnishings, fixtures, equipment, inventory or other personal property of Tenant in, about, or upon the Premises, which is caused by perils, events or happenings which are covered by the insurance required by this Lease or which are the subject of insurance carried by Tenant and in force at the time of such loss. Each Party shall procure an appropriate clause in, or an endorsement to, all policies required by this Lease or any other insurance policy maintained by Tenant or Landlord, pursuant to which the insurance company or companies waive subrogation or consent to a waiver of a right of recovery against the other Party.

8. UTILITIES. Tennant shall pay its prorated share of utilities for natural gas and electricity. The pro-rated share is determined by the square footage occupied by the tenant as compared to the total square footage of the site. All remaining utilities are included in the lease cost per square foot calculation.

9. MAINTENANCE AND REPAIRS. During the life of this Lease, Tenant will keep the Premises in clean and sanitary condition; dispose of all rubbish, garbage and waste promptly and in a clean and sanitary manner; properly use and operate all electrical, gas and plumbing fixtures and keep the same in clean condition; not permit any person in or about the Premises with Tenant's permission to deface, damage or remove any part of the structure of the Premises or the facilities, equipment or appurtenances thereto; and will occupy and use the Premises in accord with the purpose for which the Premises was rented to Tenant. Tenant will be responsible for all expenses in connection with any repairs caused by Tenant's failure to comply with the foregoing conditions. Notwithstanding the foregoing, it is Landlord's obligation to maintain the Premises and the Property in a habitable condition. Landlord shall be responsible for any major repairs, including such things as HVAC units, plumbing, electrical and structural items.

Landlord shall have no maintenance or repair obligations with respect to the Premises except as expressly provided in this section. Tenant hereby expressly waives the provisions of Subsection 1 of section 1932 and sections 1941 and 1942 of the Civil Code of California and all rights to make repairs at the expense of Landlord as provided in section 1942 of said Civil Code.

10. ALTERATIONS AND IMPROVEMENTS. Tenant shall not make any alterations or improvements to the Premises without prior written approval from Landlord, which approval may be withheld in Landlord's sole discretion.

11. CASUALTY DAMAGE

A. In the event that any portion of the Premises are destroyed or damaged by an uninsured peril, Landlord or Tenant may, upon written notice to the other, given within thirty (30) days after the occurrence of such damage or destruction, elect to terminate this Lease; provided, however, that either Party may, within thirty (30) days after receipt of such notice, elect to make the required repairs and/or restoration at such party's sole cost and expense, in which event this Lease shall remain in full force and effect, and the party having made such

election to restore or repair shall thereafter diligently proceed with such repairs and/or restoration.

B. In the event the Premises are damaged or destroyed from any insured peril to the extent of seventy percent (70%) or more of the then replacement cost of the Premises, Landlord or Tenant may, upon written notice, given to the other within thirty (30) days after the occurrence of such damage or destruction, elect to terminate this Lease. If neither party gives such notice in writing within such period, Landlord shall be deemed to have elected to rebuild or restore the Premises, in which event Landlord shall, at its expense, promptly rebuild or restore the Premises to their condition prior to the damage or destruction. In the event the Premises are damaged or destroyed from any insured peril to the extent of less than seventy percent (70%) of the then replacement cost of the Premises, Landlord shall at Landlord's expense, promptly rebuild or restore the Premises to their condition prior to the damage or destruction. Notwithstanding the foregoing, Tenant may terminate this Lease if the Premises are damaged or destroyed to the extent of fifty percent (50%) or more of the then replacement cost of the Premises**.**

C. In the event that, pursuant to the foregoing provisions, Landlord is to rebuild or restore the Premises, Landlord shall, within thirty (30) days after the occurrence of such damage or destruction, provide Tenant with written notice of the time required for such repair or restoration. If such period is longer than one hundred twenty (120) days from the issuance of a building permit, Tenant may, within thirty (30) days of receipt of Landlord's notice, elect to terminate the Lease by giving written notice to Landlord of such election, whereupon the Lease shall immediately terminate. The period of time for Landlord to complete the repair or restoration shall be extended for delays caused by the fault or neglect of Tenant or because of acts of God, labor disputes, strikes, fires, freight embargoes, rainy or stormy weather, inability to obtain materials, suppliers or fuels, acts of contractors or subcontractors, or delays of contractors or subcontractors due to such causes or other contingencies beyond the control of Landlord. Landlord's obligation to repair or restore the Premises shall not include restoration of Tenant's trade fixtures, equipment, merchandise, or any improvements, alterations, or additions made by Tenant to the Premises.

D. Unless this Lease is terminated pursuant to the foregoing provisions, this Lease shall remain in full force and effect; provided, however, that during any period of repairs or restoration, rent and all other amounts to be paid by Tenant shall be abated in proportion to the area of the Premises rendered not reasonably suitable for the conduct of Tenant's business thereon.

12. DEFAULT.

A. Events of Default. A breach of this Lease shall exist if any of the following events (hereinafter referred to as "Event of Default") shall occur:

1. Default in the payment when due of any installment of rent or other payment required to be made by Tenant hereunder, and such default shall not have been cured within ten (10) days after written notice from Landlord;

2. Tenant's failure to perform any other term, covenant or condition contained in this Lease and such failure shall have continued for thirty (30) days after written notice of such failure is given to Tenant;

3. The sequestration of, attachment of, or execution on, any substantial part of the property of Tenant or on any property essential to the conduct of Tenant's business, shall have occurred and Tenant shall have failed to obtain a return or release of such property within thirty (30) days thereafter, or prior to sale pursuant to such sequestration, attachment or levy, whichever is earlier;

4. The Tenant or any guarantor of Tenant's obligations hereunder shall generally not pay its debts as they become due or shall admit in writing its inability to pay its debts;

5. Any case, proceeding or other action against the Tenant or any guarantor of the Tenant's obligations hereunder shall be commenced seeking to have an order for relief entered against it as debtor, or seeking reorganization, arrangement, adjustment, liquidation, dissolution or composition of it or its debts under any law relating to bankruptcy, insolvency, reorganization or relief of debtors, or seeking appointment of a receiver, trustee, custodian or other similar official for it or for all or any substantial part of its property, and such case, proceeding or other action (i) results in the entry of an order for relief against it which is not fully stayed within seven (7) business days after the entry thereof or (ii) remains undismissed for a period of forty-five calendar (45) days.

B. Remedies. Upon any Event of Default, Landlord shall have the following remedies, in addition to all other rights and remedies provided by law, to which Landlord may resort cumulatively, or in the alternative:

1. Recovery of Rent. Landlord shall be entitled to keep this Lease in full force and effect (whether or not Tenant shall have abandoned the Premises) and to enforce all of its rights and remedies under this Lease, including the right to recover rent and other sums as they become due, plus interest at the rate of Bank of America's or its successor's reference rate plus three percent (3%) per annum from the due date of each installment of rent or other sum until paid.

2. Termination. The Lease may be terminated by the Parties for convenience, upon thirty (30) days written notice to the individual identified in section 16, "Notices." This Lease may also be terminated for cause. A Party has "cause" to terminate if an Event of Default occurs, and the defaulting party fails to diligently cure the default within ten (10) days of being notified in writing of the default, or to take diligent steps to cure the default if it cannot be cured within ten (10) days.

13. INSPECTION OF PREMISES. Landlord shall keep a set of keys for emergency repairs. Barring an emergency, and upon reasonable advance notice with Tenant's consent, which shall not be unreasonably withheld, Tenant shall permit Landlord and its agents to enter the Premises during reasonable times for the purpose of inspecting the same, performing Landlord's maintenance and repair responsibilities, or posting a notice of non-responsibility for alterations,

additions, or repairs. Landlord and its authorized agents and representatives shall have the right throughout the Term of this Lease to enter the Premises at all reasonable times during usual business hours and upon reasonable notice for the purpose of inspecting the same or of exhibiting the same to prospective purchasers or mortgagees, and at any time within one year prior to the expiration of this Lease, for the purpose of showing the same to prospective Tenants / bidders or to place upon the Premises, ordinary "For Lease" signs, provided said signs shall not suggest the Tenant's business is for sale.

14. HOLDING OVER. Should Tenant hold over in possession after the expiration of the original term or any extended term of this Lease, such holding over shall not be deemed to extend the term or renew the Lease, but the tenancy thereafter shall continue upon the covenants and conditions herein set forth at 150% (one hundred fifty percent) of the monthly rental (Holding Over Rent) of the last expiring term unless a different rental amount is mutually agreed to by the Tenant and Landlord.

15. NOTICES. Any notices which either of the parties hereto is required or may desire to send or deliver to give to the other party, shall be sufficiently given if (a) personally delivered, (b) delivered by United States mail, certified, return receipt requested, postage prepaid, or (c) by email, provided that such email shall be followed within one (1) business day by delivery of such notice pursuant to clause (a) or (b) above, to the other party at the address listed below, or to such address as either party may designate to the other from time to time in writing.

Landlord: San Juan Unified District
6135 Sutter Avenue
Carmichael, CA 95608
Attn: Frank Camarda, Chief Operations Officer

Tenant: Improve Your Tomorrow
3780 Rosin Court, Suite 240
Sacramento, CA 95834
Attn: Michael Casper, Chief Operations Officer

The date of service of any such notice mailed as aforesaid shall be deemed to be five (5) days after the date of such mailing, and the date of service of any such notice hand delivered, as aforesaid, shall be deemed to be one (1) day after delivery thereof to the delivery service office.

16. ATTORNEYS' FEES. In the event either party shall bring any action or legal proceeding for damages for any alleged breach of any provision of this Lease, to recover rent or possession of the Premises, to terminate this Lease, or to enforce, protect or establish any term or covenant of this Lease or right or remedy of either party, the prevailing party shall be entitled to recover as a part of such action or proceeding, reasonable attorneys' fees and court costs, including attorneys' fees and costs for appeal, as may be fixed by the court or jury. The term "prevailing party" shall mean the party who received substantially the relief requested, whether by settlement, dismissal, summary judgment, judgment, or otherwise.

17. ASSIGNMENTS AND SUBLETTING. Tenant may not assign or sublet the whole or any part of the Premises rented to Tenant by this Lease without the prior written consent of Landlord, which may be withheld in Landlord's sole discretion.

18. PARKING AND SIGNAGE. Tenant may use the parking lot surrounding the Premises and may attach signage on the exterior of the Premises with Landlord's written consent, which shall not be unreasonably withheld.

19. SUCCESSORS. This Lease contains all of the covenants, agreements, representations and provisions thereof and shall inure to the benefit of and be binding upon the respective heirs, legal representatives, executors, administrators, successors and assigns of the parties hereto.

20. WAIVER. The waiver of Landlord or Tenant of any breach of any term, covenant or condition or any subsequent breach of the same or any other term, covenant or condition herein contained shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained.

21. TIME OF THE ESSENCE. Time is of the essence for the performance of each term, covenant and condition of this Lease.

22. SEVERABILITY. In case any one or more of the provisions contained herein, except for the payment of rent, shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Lease, but this Lease shall be construed as if such invalid, illegal or unenforceable provision had not been contained herein.

23. GOVERNING LAW. This Lease shall be construed and enforced in accordance with the laws of the State of California. In the event of litigation, venue shall lie in a court of competent jurisdiction located in Sacramento County.

24. INTEREST ON PAST DUE OBLIGATIONS. Any amount due to Landlord not paid when due shall bear interest at the rate of Bank of America's or its successor's reference rate plus three percent (3%) per annum commencing thirty (30) days after the due date, but not to exceed the maximum rate permitted by law. Payment of such interest shall be in addition to any late charges owing pursuant to Subsection 3C and shall not excuse or cure any default by Tenant under this Lease.

25. SURRENDER OF THE PREMISES. On the last day of the term hereof, or on sooner termination of this Lease, Tenant shall surrender to Landlord the Premises and any then existing Improvements in good order, condition and repair, reasonable wear and tear excepted, free and clear of all liens, claims and encumbrances. Tenant shall remove from the Premises all of Tenant's personal property, trade fixtures, and any improvements made by Tenant which Tenant and Landlord agreed would be removed by Tenant. All property not so removed shall be deemed abandoned by Tenant. If the Premises are not so surrendered at the termination of this Lease, Tenant shall indemnify Landlord against loss or liability resulting from delay by Tenant

in so surrendering the Premises including without limitation, any claims made by any succeeding Tenant or losses to Landlord due to lost opportunities to Lease to succeeding Tenants.

26. BROKERAGE. Landlord and Tenant agree that no broker was involved neither in any of the negotiations which preceded this Lease Agreement nor in the procuring of same. Landlord and Tenant agree that if any claim be made for brokerage fees by, through or on account of any acts of Landlord or Tenant or their respective representatives, the party upon whose acts such claim is made will hold the other harmless from any and all liabilities and expenses in connection therewith.

27. HAZARDOUS SUBSTANCES. Landlord and Tenant agree as follows with respect to the existence or use of Hazardous Materials on the Premises including any Improvements made by Tenant.

A. Definition. As used herein, the term “Hazardous Materials” means any hazardous or toxic substance, material or waste which is or becomes regulated by any local governmental authority, the State of California or the United States Government. The term "Hazardous Materials" includes, without limitation, petroleum products, asbestos, PCB's, and any material or substance which is (i) listed under section 9 or defined as hazardous or extremely hazardous pursuant to Article 1 of Title 22 of the California Administrative Code, Division 4, Chapter 20, (ii) defined as a "hazardous waste" pursuant to section (14) of the federal Resource Conservation and Recovery Act, 42 U.S.C. 6901 et. seq. (42 U.S.C. 6903), or (iii) defined as a "hazardous substance" pursuant to section 10 of the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. 9601 et. seq. (42 U.S.C. 9601). As used herein, the term "Hazardous Materials Law" shall mean any statute, law, ordinance, or regulation of any governmental body or agency (including the U.S. Environmental Protection Agency, the California Regional Water Quality Control Board, and the California Department of Health Services) which regulates the use, storage, release or disposal of any Hazardous Material.

B. Hazardous Materials. Tenant shall not cause or permit any Hazardous Material to be generated, brought onto, used, stored, or disposed of in or about the Premises and any Improvements by Tenant or its agents, employees, contractors, subtenants, or invitees, except for limited quantities of standard office and janitorial supplies (which shall be used and stored in strict compliance with Environmental Laws). Tenant shall comply with all Environmental Laws. Tenant shall be solely responsible for all environmental matters affecting the Premises and any improvements that result from or arise out of Tenant’s use, storage, treatment, transportation, release or disposal of Hazardous Materials on, under, about or in the vicinity of the Premises from and after the date of Tenant’s initial possession, use, or occupancy of the Premises, whichever came first (the “Date of Tenant Possession”).

C. Responsibility of Tenant. From and after the Commencement Date, Tenant shall be solely responsible for all environmental matters affecting the Premises and any Improvements that result from or arise out of the use, storage, treatment, transportation, release or disposal of Hazardous Materials on, under, about or in the Premises by Tenant, its officers, subtenants, contractors, subcontractors, agents, Invitees, employees, or any other person or entity that Tenant causes or permits to enter the Premises from and after the Commencement Date. Tenant shall

not be responsible for any Hazardous Materials on, under, about or in the Premises that were present prior to the Commencement Date, unless they were released by Tenant. In the event that Tenant causes any Hazardous Materials to be released, spilled or otherwise exposed through its use and occupancy of the Premises, Tenant shall be solely responsible for all costs associated with the proper handling, mitigation, remediation, and disposal of such Hazardous Materials and all related cleanup.

28. ENTIRE AGREEMENT. This Lease constitutes the entire understanding between the parties hereto and no addition to, or modification of, any term or provision of this Lease shall be effective until set forth in writing signed by both Landlord and Tenant.

29. EXECUTION IN COUNTERPART. This Lease may be executed in counterparts, which, when taken together, shall constitute one original version of the Lease. Photocopies of this Lease or of execution signatures on this Lease, or copies made by comparable means (including copies made by facsimile), shall be equivalent to originals.

30. WARRANTY OF AUTHORITY. Each of the persons signing this Lease represents and warrants that such person has been duly authorized to sign this Lease on behalf of the party indicated, and each of the parties by signing this Lease warrants and represents that such party is legally authorized and entitled to enter into this Lease.

IN WITNESS WHEREOF, Landlord and Tenant have executed this Lease, through their respective officers or representatives, duly authorized, as of the day and year shown below.

Landlord:
San Juan Unified School District,
a California public school district.

By: _____

Name: _____

Title: _____

Date: _____

Tenant:
Improve Your Tomorrow,
a California Youth Development Program

By:_____

Name:_____

Title:_____

Date:_____

EXHIBIT A

Premises

Encina High School, Room No. R1

Interior Areas	Square Footage
Room R1	1,227 square feet
	Total 1,227 square feet

1,227 x $1.25 = $1,534 per month

$18,408 annually

EXHIBIT B

Rent Schedule

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-25

MEETING DATE: 06/27/2023

SUBJECT: Approval of the 2023-2024 Lease Agreement between Project Optimism, Inc. and San Juan Unified School District

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board approve the 2023-2024 lease amendment for Project Optimism, Inc. at the property located at 2815 Gunn Road, Carmichael, CA 95608.

RATIONALE/BACKGROUND:
Project Optimism, Inc. intends to use the premises for continuing its purpose of providing community engagement, K-college programs, professional development and education consulting.

ATTACHMENT(S):
A: 2023-2024 Lease Agreement

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

FACILITIES LEASE AGREEMENT
BETWEEN SAN JUAN UNIFIED SCHOOL DISTRICT AND PROJECT OPTIMISM, INC.

THIS LEASE AGREEMENT (hereinafter referred to as "Lease") is made on this 1st day of July 2023 (the "Effective Date") by and between San Juan Unified School District, a California public school district (hereinafter referred to as "Landlord"), and Project Optimism, Incorporated) (hereinafter referred to as "Tenant"). Each Tenant and Landlord may be referred to as a "Party," or collectively as "Parties," in this Lease.

RECITALS

WHEREAS, Landlord owns that real property located at 2815 Gunn Road, Carmichael, California 95608 (hereinafter "Property"). The Property includes those portions of the Property that are the subject of this Lease, as more specifically identified in Exhibit "A,".

WHERAS, it is in the interest of both Parties to lease the property to the Tenant; the Property as more specifically identified in Exhibit "A," attached hereto and incorporated by this reference herein (hereinafter "Premises").

WHEREAS, Tenant intends to use the Premises to provide community engagement, K-college programs, professional development, on-campus engagement, and education consulting ("Program") to its members, attendees, and/or students ("Program Attendees").

WHEREAS, Landlord receives certain services from Tenant to support the Program ("Services").

WHEREAS, in lieu of paying for service from Tenant, Landlord desires to lease the Premises to the Tenant upon the terms and conditions set forth herein.

WHEREAS, Landlord and Tenant agree that this Lease is in the best interest of the parties and for the mutual benefit of each party.

NOW THEREFORE, for good and valuable consideration, the adequacy and receipt of which is acknowledged, Landlord and Tenant agree as follows:

1. DESCRIPTION. Landlord does hereby lease to the Tenant the Premises, including the structures and improvements located thereon and the contiguous grounds shown as the leased Premises in Exhibit "A" attached hereto.

2. TERM; OPTION TO EXTEND/RENEW. The term of this Lease shall be for twelve (12) months. The commencement date shall be July 1, 2023 ("Commencement Date"), and, unless sooner terminated under any provision hereof, this Lease shall end on June 30, 2024. The Parties shall have the option to extend the initial term of this Lease for an additional one (1) year on the same terms and conditions set forth herein. The Parties shall also have the option to renew this Lease for an additional term of one (1) year commencing at the expiration of the initial term of

this Lease. The Parties will provide notice to Tenant of its intent to exercise its option to extend or option to renew at least thirty (30) days prior to the expiration of the initial term.

3. RENT. For the initial term, in lieu of cash payment for rent, Tenant shall provide Services to Landlord in an amount equaling to $1,527.50 per month ("Rent") based upon the Schedule attached as Exhibit B. Such Services shall be provided at the request of Landlord and at times directed by Landlord.

A. The Rent may be readjusted annually at the Landlord's discretion for each succeeding year beyond the initial year as follows. On the date that is one (1) year after the Commencement Date, and on that date in each subsequent year through the full term of this Lease, including any extension or renewal period, the base monthly rent may increase pursuant to the increase in the Consumer Price Index (all items - for the United States which is published in the month nearest the date of the rent increases, "CPI"). However, notwithstanding the above, the increase in the base monthly rent shall not be less than 3% nor more than 4%. Landlord agrees to send Tenant a written Notice of Increase at least ten (10) days prior to the increased rent going into effect. Notwithstanding, any failure by Landlord to send Tenant a Notice of Increase, does not prevent the Landlord from adjusting the annual rent in accordance with this provision of the Lease.

B. Every three (3) months from the Commencement Date, Tenant shall provide Landlord with an itemized invoice of Services rendered in lieu of Rent and the value of such Services. In the event Tenant has not provided sufficient Services to offset the amount of Rent, the Tenant shall pay the Landlord the difference in the amount of Rent owed and the value of Services rendered. In lieu of such payment, the Landlord may, in its sole discretion, require the Tenant to provide specific Services to cover the difference between the Rent owed and the value of Services rendered. Landlord shall provide written notice to Tenant of such an election. Upon receipt of such notice and the delivery of such requested Services, Tenant's payment of rent shall be deemed complete. If, at the end of the initial term of this Agreement, there remains a difference between the Rent owed and the value of Services rendered by Tenant, Landlord, in its sole discretion, may require Tenant to pay the amount remaining, or, if this Agreement is renewed in the manner provided for in Section 2, the Landlord may elect to require the Tenant provide Services in the amount owed in the renewed term of the Agreement. Landlord shall deliver written notice to Tenant regarding Services to be rendered in the renewed term of the Agreement. Such Services would be rendered in addition to the Services required by Tenant as Rent in a renewed term of this Agreement. Nothing in this Section shall be construed to allow Tenant to render Services or payment in an amount less than the total amount of Rent due under this Agreement. Under no circumstances shall the District be required to pay for Services in excess of the Rent without a separate written agreement.

C. Taxes or any possessory interest taxes, late charges, costs and expenses which Tenant is required to pay hereunder, together with all interest and penalties that may accrue thereon in the event of Tenant's failure to pay such amounts, and all reasonable damages, costs, and attorneys' fees and expenses which Landlord may incur by reason of any default of Tenant or failure on Tenant's part to comply with the terms of this Lease, shall be deemed to be additional rent ("Additional Rent") and, in the event of nonpayment by Tenant, Landlord shall have all of

the rights and remedies with respect thereto as Landlord has for the nonpayment of the monthly Rent.

4. DELIVERY. Landlord shall deliver possession of the Premises by the date set forth in the Lease, after mutual execution of the Lease and approval by Landlord's governing board. The Premises shall be leased to Tenant on an "AS IS" basis. Landlord shall not be required to make or construct any alterations, including structural changes, additions or improvements to the Premises. By entry and taking possession of the Premises pursuant to this Lease, Tenant accepts the Premises as being in good and sanitary order, condition and repair, and accepts the Premises in the condition existing as of the date of Tenant's possession. Tenant acknowledges that neither the Landlord nor Landlord's agents have made any representation or warranty as to the suitability of the Premises to the conduct of Tenant's business.

5. USE OF PREMISES.

A. Landlord leases to Tenant the Premises for use consistent with the purpose described in Recital 5 of this Lease. Tenant shall not use the Premises for any use other than that specified in this section without the prior written consent of the Landlord. Tenant shall require all subtenants, licensees, and invitees to use the Premises only in conformance with this use, and also in conformance with applicable governmental laws, regulations, rules and ordinances. Tenant shall indemnify, defend, and hold Landlord harmless against any loss, expense, damage, attorneys' fees or liability arising out of failure of Tenant to comply with any applicable law, regulation, rule or ordinance. Tenant acknowledges the Premises are not separate and secure from the remaining portion of the Property. Tenant will not permit its Program Members, students, employees, agents, contractors, representatives, volunteers, or visitors go beyond the Premise and/or commingle with students or other persons on the Property. Tenant agrees to immediately respond to concerns expressed by neighbors or District relating to use of the Premises and/or operation of the Program. Tenant shall not permit anything to be done in or about the Property that will obstruct or interfere with the other permitted users of the Property, if any, or injure or annoy them. In the event Tenant desires to use any of the shared space [*if* any] and including those common areas of the Property with respect to which Tenant is granted non-exclusive use, Tenant shall work with site administrator to make such arrangements. Common areas are all areas identified on Exhibit A or areas not expressly described in Exhibit A. Tenant shall not commit or suffer to be committed, any waste upon the Premises, or allow any sale by auction upon the Premises, or allow the Premises to be used for any unlawful purpose, or place any loads upon the floor, walls or ceiling which endanger the structure, or place any harmful liquids in the drainage system of the building. No waste materials or refuse shall be dumped upon or permitted to remain upon any part of the Premises except in trash containers designated for that purpose. Any use which involves the serving and/or sale of alcoholic beverages and the conducting of games of chance are prohibited on the Premises. Tenant shall comply with Landlord's district wide policy prohibiting the use of tobacco products on the Premises at all times. Tenant shall not use or permit the use of the Premises or any part thereof for any purposes which are inimical to public morals and welfare or morally objectionable as unsuitable for a public educational facility. Tenant agrees to immediately respond to concerns expressed by neighbors or Landlord relating to the operation of the Premises.

B. It is understood and recognized by Tenant that the Property may be used by other parties, including Landlord, and Tenant shall cooperate with the other parties in reaching amicable arrangements concerning such matters as construction and development on the Property, use of the parking areas, playgrounds, policing of common areas, custodial services, and security matter.

6. TAXES AND ASSESSMENTS. Tenant shall pay before delinquency its prorate share of any and all taxes, assessments, levies, possessory interest taxes, and other charges and governmental fees, general and special, ordinary and extraordinary, unforeseen, as well as foreseen, of any kind or nature whatsoever, including, but not limited to assessments for public improvements or benefits, which prior to or during the Term of this Lease are laid, assessed, levied, or imposed upon or become due and payable and a lien upon or represent an escape assessment from (i) the Premises and/or any improvements situated thereon or any part thereof or any personal property, equipment or other facility used in the operation thereof; or (ii) the rent or income received from Subtenants or licensees; or (iii) any use or occupancy of the Premises and of any rights, obligations, easements, and franchises as may now or hereafter be appurtenant, or appertain to the use thereof. Notwithstanding the foregoing, in the case of any special assessment levied upon the Premises or any part thereof during the Term of this Lease, with the exception of that balance or remainder portion of the Property that is not leased to Tenant hereunder, Tenant shall be obligated to pay in full at the inception (or provide Landlord sufficient funds which, together with the accrual of investment yield thereon, shall be sufficient to pay to maturity all installments under) the amount of any such special assessment. Nothing in this section shall limit Landlord's right to recover, as Additional Rent, Taxes and Assessments payable after termination of this Lease pursuant to section 25 of this Lease.

7. INDEMNIFICATION AND INSURANCE.

A. Tenant Indemnification. Tenant agrees to indemnify, reimburse, hold harmless, and defend Landlord, its officers, employees and agents against any and all claims, causes of action, judgments, obligations or liabilities, and all reasonable expenses incurred in investigating or resisting the same (including reasonable attorneys' fees), in connection with, arising out of, or related to the operation, condition, use or occupancy of the Premises and all areas appurtenant thereto. This Lease is made on the express condition and covenant by Tenant that Landlord shall not be liable for, or suffer loss by reason of, injury or death of any person or any damage or destruction of property, from whatever cause in any way connected with the condition, Tenant's operation, use or occupancy of the Premises specifically including, without limitation, any liability for injury, death or damage, to the person or property of the Tenant, its agents, officers, employees, licensees and invitees, as well as any liability for injury, death or damage to the person or property of the District, its agents, officers, employees, students, licensees and invitees. Tenant agrees that at all times it will have sufficient staff on Premise to adequately monitor its Program Members, and that Landlord or its officers, employees, and agents are in no way responsible for supervising, monitoring, or disciplining any Program Members on or off the Property.

B. Landlord Indemnification. Landlord shall hold harmless and defend and indemnify Tenant from any claims, damages or expenses, including attorneys' fees, arising out

of or relating to or in any way connected to Landlord's gross negligence or willful misconduct on the Premises.

C. Commercial General Liability Insurance and Auto Insurance. Tenant shall, at Tenant's expense, obtain and keep in force during the term of this Lease a policy of commercial general liability insurance and a comprehensive auto liability policy insuring Landlord and Tenant against claims and liabilities arising out of the operation, condition, use, or occupancy of the Premises and all areas appurtenant thereto, including playgrounds, playfields, asphalt surfaces and parking areas. Tenant's comprehensive auto liability policy shall insure all hired and non-owned vehicle(s) and, in the event Tenant purchases vehicle(s), Tenant will provide owned auto insurance at the time of purchasing the vehicles. Tenant's commercial general insurance shall be at least as broad as the Insurance Service Office (ISO) CG 00-01 form and in an amount of not less than Two Million Dollars ($2,000,000) for bodily injury or death and property damage as a result of any one occurrence and a Four Million Dollar ($4,000,000) general aggregate policy limit. The insurance carrier, deductibles and/or self-insured retentions shall be approved by Landlord, which approval shall not be unreasonably withheld. Prior to the Commencement Date, Tenant shall deliver to Landlord a certificate of insurance evidencing the existence of the policies required hereunder and copies of endorsements stating that such policies shall:

i) not be canceled or altered without thirty (30) days prior written notice to Landlord;
ii) insure performance of the indemnity set forth in section 8.A above;
iii) state the coverage is primary and any coverage by Landlord is in excess thereto;
iv) contain a cross liability endorsement; and,
v) include a separate endorsement naming Landlord as an additional insured.

At least thirty (30) days prior to the expiration of such certificate, and every such subsequent certificate, Tenant shall deliver to Landlord a new certificate of insurance consistent with all of the terms and conditions required in connection with the original certificate of insurance as described in this section 8.C.

D. Fire Insurance. Landlord represents and warrants that it maintains in force insurance covering the Premises and improvements, insuring against loss or damage by fire and such other risks as are now or hereafter included in any extended coverage enforcement in common use for commercial structures including vandalism and malicious mischief. The amount of insurance shall be the full replacement cost (including inflation guard provision) excluding costs of replacing excavations and foundations but including loss of income insurance.

E. Workers' Compensation Insurance. During the term of this Lease, Tenant shall comply with all provisions of law applicable to Tenant with respect to obtaining and maintaining workers' compensation insurance.

F. Tenant's Property Insurance. Tenant acknowledges that the insurance to be maintained by Landlord on the Premises pursuant to Subsection D above will not insure any of Tenant's property. Accordingly, Tenant shall, at its own expense, maintain in full force and effect an insurance policy on all of its fixtures, equipment, Improvements and personal property in, about, or on the Premises.

G. Mutual Release. Each Party hereby releases the other Party, and its partners, officers, agents and employees from any and all claims, demands, loss, expense or injury to the Premises or to the furnishings, fixtures, equipment, inventory or other personal property of Tenant in, about, or upon the Premises, which is caused by perils, events or happenings which are covered by the insurance required by this Lease or which are the subject of insurance carried by Tenant and in force at the time of such loss. Each Party shall procure an appropriate clause in, or an endorsement to, all policies required by this Lease or any other insurance policy maintained by Tenant or Landlord, pursuant to which the insurance company or companies waive subrogation or consent to a waiver of a right of recovery against the other Party.

8. UTILITIES. Tennant shall pay its prorated share of utilities for natural gas and electricity. The pro-rated share is determined by the square footage occupied by the tenant as compared to the total square footage of the site. All remaining utilities are included in the lease cost per square foot calculation.

9. MAINTENANCE AND REPAIRS. During the life of this Lease, Tenant will keep the Premises in clean and sanitary condition; dispose of all rubbish, garbage and waste promptly and in a clean and sanitary manner; properly use and operate all electrical, gas and plumbing fixtures and keep the same in clean condition; not permit any person in or about the Premises with Tenant's permission to deface, damage or remove any part of the structure of the Premises or the facilities, equipment or appurtenances thereto; and will occupy and use the Premises in accord with the purpose for which the Premises was rented to Tenant. Tenant will be responsible for all expenses in connection with any repairs caused by Tenant's failure to comply with the foregoing conditions. Notwithstanding the foregoing, it is Landlord's obligation to maintain the Premises and the Property in a habitable condition. Landlord shall be responsible for any major repairs, including such things as HVAC units, plumbing, electrical and structural items.

Landlord shall have no maintenance or repair obligations with respect to the Premises except as expressly provided in this section. Tenant hereby expressly waives the provisions of Subsection 1 of section 1932 and sections 1941 and 1942 of the Civil Code of California and all rights to make repairs at the expense of Landlord as provided in section 1942 of said Civil Code.

10. ALTERATIONS AND IMPROVEMENTS. Tenant shall not make any alterations or improvements to the Premises without prior written approval from Landlord, which approval may be withheld in Landlord's sole discretion.

11. CASUALTY DAMAGE

A. In the event that any portion of the Premises are destroyed or damaged by an uninsured peril, Landlord or Tenant may, upon written notice to the other, given within thirty (30) days after the occurrence of such damage or destruction, elect to terminate this Lease; provided, however, that either Party may, within thirty (30) days after receipt of such notice, elect to make the required repairs and/or restoration at such party's sole cost and expense, in which event this Lease shall remain in full force and effect, and the party having made such

election to restore or repair shall thereafter diligently proceed with such repairs and/or restoration.

B. In the event the Premises are damaged or destroyed from any insured peril to the extent of seventy percent (70%) or more of the then replacement cost of the Premises, Landlord or Tenant may, upon written notice, given to the other within thirty (30) days after the occurrence of such damage or destruction, elect to terminate this Lease. If neither party gives such notice in writing within such period, Landlord shall be deemed to have elected to rebuild or restore the Premises, in which event Landlord shall, at its expense, promptly rebuild or restore the Premises to their condition prior to the damage or destruction. In the event the Premises are damaged or destroyed from any insured peril to the extent of less than seventy percent (70%) of the then replacement cost of the Premises, Landlord shall at Landlord's expense, promptly rebuild or restore the Premises to their condition prior to the damage or destruction. Notwithstanding the foregoing, Tenant may terminate this Lease if the Premises are damaged or destroyed to the extent of fifty percent (50%) or more of the then replacement cost of the Premises**.**

C. In the event that, pursuant to the foregoing provisions, Landlord is to rebuild or restore the Premises, Landlord shall, within thirty (30) days after the occurrence of such damage or destruction, provide Tenant with written notice of the time required for such repair or restoration. If such period is longer than one hundred twenty (120) days from the issuance of a building permit, Tenant may, within thirty (30) days of receipt of Landlord's notice, elect to terminate the Lease by giving written notice to Landlord of such election, whereupon the Lease shall immediately terminate. The period of time for Landlord to complete the repair or restoration shall be extended for delays caused by the fault or neglect of Tenant or because of acts of God, labor disputes, strikes, fires, freight embargoes, rainy or stormy weather, inability to obtain materials, suppliers or fuels, acts of contractors or subcontractors, or delays of contractors or subcontractors due to such causes or other contingencies beyond the control of Landlord. Landlord's obligation to repair or restore the Premises shall not include restoration of Tenant's trade fixtures, equipment, merchandise, or any improvements, alterations, or additions made by Tenant to the Premises.

D. Unless this Lease is terminated pursuant to the foregoing provisions, this Lease shall remain in full force and effect; provided, however, that during any period of repairs or restoration, rent and all other amounts to be paid by Tenant shall be abated in proportion to the area of the Premises rendered not reasonably suitable for the conduct of Tenant's business thereon.

12. DEFAULT.

A. Events of Default. A breach of this Lease shall exist if any of the following events (hereinafter referred to as "Event of Default") shall occur:

1. Default in the payment when due of any installment of rent or other payment required to be made by Tenant hereunder, and such default shall not have been cured within ten (10) days after written notice from Landlord;

2. Tenant's failure to perform any other term, covenant or condition contained in this Lease and such failure shall have continued for thirty (30) days after written notice of such failure is given to Tenant;

3. The sequestration of, attachment of, or execution on, any substantial part of the property of Tenant or on any property essential to the conduct of Tenant's business, shall have occurred and Tenant shall have failed to obtain a return or release of such property within thirty (30) days thereafter, or prior to sale pursuant to such sequestration, attachment or levy, whichever is earlier;

4. The Tenant or any guarantor of Tenant's obligations hereunder shall generally not pay its debts as they become due or shall admit in writing its inability to pay its debts;

5. Any case, proceeding or other action against the Tenant or any guarantor of the Tenant's obligations hereunder shall be commenced seeking to have an order for relief entered against it as debtor, or seeking reorganization, arrangement, adjustment, liquidation, dissolution or composition of it or its debts under any law relating to bankruptcy, insolvency, reorganization or relief of debtors, or seeking appointment of a receiver, trustee, custodian or other similar official for it or for all or any substantial part of its property, and such case, proceeding or other action (i) results in the entry of an order for relief against it which is not fully stayed within seven (7) business days after the entry thereof or (ii) remains undismissed for a period of forty-five calendar (45) days.

B. Remedies. Upon any Event of Default, Landlord shall have the following remedies, in addition to all other rights and remedies provided by law, to which Landlord may resort cumulatively, or in the alternative:

1. Recovery of Rent. Landlord shall be entitled to keep this Lease in full force and effect (whether or not Tenant shall have abandoned the Premises) and to enforce all of its rights and remedies under this Lease, including the right to recover rent and other sums as they become due, plus interest at the rate of Bank of America's or its successor's reference rate plus three percent (3%) per annum from the due date of each installment of rent or other sum until paid.

2. Termination. The Lease may be terminated by the Parties for convenience, upon thirty (30) days written notice to the individual identified in section 16, "Notices." This Lease may also be terminated for cause. A Party has "cause" to terminate if an Event of Default occurs, and the defaulting party fails to diligently cure the default within ten (10) days of being notified in writing of the default, or to take diligent steps to cure the default if it cannot be cured within ten (10) days.

13. INSPECTION OF PREMISES. Landlord shall keep a set of keys for emergency repairs. Barring an emergency, and upon reasonable advance notice with Tenant's consent, which shall not be unreasonably withheld, Tenant shall permit Landlord and its agents to enter the Premises during reasonable times for the purpose of inspecting the same, performing Landlord's maintenance and repair responsibilities, or posting a notice of non-responsibility for alterations,

additions, or repairs. Landlord and its authorized agents and representatives shall have the right throughout the Term of this Lease to enter the Premises at all reasonable times during usual business hours and upon reasonable notice for the purpose of inspecting the same or of exhibiting the same to prospective purchasers or mortgagees, and at any time within one year prior to the expiration of this Lease, for the purpose of showing the same to prospective Tenants / bidders or to place upon the Premises, ordinary "For Lease" signs, provided said signs shall not suggest the Tenant's business is for sale.

14. HOLDING OVER. Should Tenant hold over in possession after the expiration of the original term or any extended term of this Lease, such holding over shall not be deemed to extend the term or renew the Lease, but the tenancy thereafter shall continue upon the covenants and conditions herein set forth at 150% (one hundred fifty percent) of the monthly rental (Holding Over Rent) of the last expiring term unless a different rental amount is mutually agreed to by the Tenant and Landlord.

15. NOTICES. Any notices which either of the parties hereto is required or may desire to send or deliver to give to the other party, shall be sufficiently given if (a) personally delivered, (b) delivered by United States mail, certified, return receipt requested, postage prepaid, or (c) by email, provided that such email shall be followed within one (1) business day by delivery of such notice pursuant to clause (a) or (b) above, to the other party at the address listed below, or to such address as either party may designate to the other from time to time in writing.

Landlord: San Juan Unified District
6135 Sutter Avenue
Carmichael, CA 95608
Attn: Frank Camarda, Chief Operations Officer

Tenant: Project Optimism
2821 River Plaza Dr 28
Sacramento, CA 95833
Attn: Armoni Easley, Chief Executive Officer

The date of service of any such notice mailed as aforesaid shall be deemed to be five (5) days after the date of such mailing, and the date of service of any such notice hand delivered, as aforesaid, shall be deemed to be one (1) day after delivery thereof to the delivery service office.

16. ATTORNEYS' FEES. In the event either party shall bring any action or legal proceeding for damages for any alleged breach of any provision of this Lease, to recover rent or possession of the Premises, to terminate this Lease, or to enforce, protect or establish any term or covenant of this Lease or right or remedy of either party, the prevailing party shall be entitled to recover as a part of such action or proceeding, reasonable attorneys' fees and court costs, including attorneys' fees and costs for appeal, as may be fixed by the court or jury. The term "prevailing party" shall mean the party who received substantially the relief requested, whether by settlement, dismissal, summary judgment, judgment, or otherwise.

17. ASSIGNMENTS AND SUBLETTING. Tenant may not assign or sublet the whole or any part of the Premises rented to Tenant by this Lease without the prior written consent of Landlord, which may be withheld in Landlord's sole discretion.

18. PARKING AND SIGNAGE. Tenant may use the parking lot surrounding the Premises and may attach signage on the exterior of the Premises with Landlord's written consent, which shall not be unreasonably withheld.

19. SUCCESSORS. This Lease contains all of the covenants, agreements, representations and provisions thereof and shall inure to the benefit of and be binding upon the respective heirs, legal representatives, executors, administrators, successors and assigns of the parties hereto.

20. WAIVER. The waiver of Landlord or Tenant of any breach of any term, covenant or condition or any subsequent breach of the same or any other term, covenant or condition herein contained shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained.

21. TIME OF THE ESSENCE. Time is of the essence for the performance of each term, covenant and condition of this Lease.

22. SEVERABILITY. In case any one or more of the provisions contained herein, except for the payment of rent, shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Lease, but this Lease shall be construed as if such invalid, illegal or unenforceable provision had not been contained herein.

23. GOVERNING LAW. This Lease shall be construed and enforced in accordance with the laws of the State of California. In the event of litigation, venue shall lie in a court of competent jurisdiction located in Sacramento County.

24. INTEREST ON PAST DUE OBLIGATIONS. Any amount due to Landlord not paid when due shall bear interest at the rate of Bank of America's or its successor's reference rate plus three percent (3%) per annum commencing thirty (30) days after the due date, but not to exceed the maximum rate permitted by law. Payment of such interest shall be in addition to any late charges owing pursuant to Subsection 3C and shall not excuse or cure any default by Tenant under this Lease.

25. SURRENDER OF THE PREMISES. On the last day of the term hereof, or on sooner termination of this Lease, Tenant shall surrender to Landlord the Premises and any then existing Improvements in good order, condition and repair, reasonable wear and tear excepted, free and clear of all liens, claims and encumbrances. Tenant shall remove from the Premises all of Tenant's personal property, trade fixtures, and any improvements made by Tenant which Tenant and Landlord agreed would be removed by Tenant. All property not so removed shall be deemed abandoned by Tenant. If the Premises are not so surrendered at the termination of this Lease, Tenant shall indemnify Landlord against loss or liability resulting from delay by Tenant

in so surrendering the Premises including without limitation, any claims made by any succeeding Tenant or losses to Landlord due to lost opportunities to Lease to succeeding Tenants.

26. BROKERAGE. Landlord and Tenant agree that no broker was involved neither in any of the negotiations which preceded this Lease Agreement nor in the procuring of same. Landlord and Tenant agree that if any claim be made for brokerage fees by, through or on account of any acts of Landlord or Tenant or their respective representatives, the party upon whose acts such claim is made will hold the other harmless from any and all liabilities and expenses in connection therewith.

27. HAZARDOUS SUBSTANCES. Landlord and Tenant agree as follows with respect to the existence or use of Hazardous Materials on the Premises including any Improvements made by Tenant.

A. Definition. As used herein, the term “Hazardous Materials” means any hazardous or toxic substance, material or waste which is or becomes regulated by any local governmental authority, the State of California or the United States Government. The term "Hazardous Materials" includes, without limitation, petroleum products, asbestos, PCB's, and any material or substance which is (i) listed under section 9 or defined as hazardous or extremely hazardous pursuant to Article 1 of Title 22 of the California Administrative Code, Division 4, Chapter 20, (ii) defined as a "hazardous waste" pursuant to section (14) of the federal Resource Conservation and Recovery Act, 42 U.S.C. 6901 et. seq. (42 U.S.C. 6903), or (iii) defined as a "hazardous substance" pursuant to section 10 of the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. 9601 et. seq. (42 U.S.C. 9601). As used herein, the term "Hazardous Materials Law" shall mean any statute, law, ordinance, or regulation of any governmental body or agency (including the U.S. Environmental Protection Agency, the California Regional Water Quality Control Board, and the California Department of Health Services) which regulates the use, storage, release or disposal of any Hazardous Material.

B. Hazardous Materials. Tenant shall not cause or permit any Hazardous Material to be generated, brought onto, used, stored, or disposed of in or about the Premises and any Improvements by Tenant or its agents, employees, contractors, subtenants, or invitees, except for limited quantities of standard office and janitorial supplies (which shall be used and stored in strict compliance with Environmental Laws). Tenant shall comply with all Environmental Laws. Tenant shall be solely responsible for all environmental matters affecting the Premises and any improvements that result from or arise out of Tenant’s use, storage, treatment, transportation, release or disposal of Hazardous Materials on, under, about or in the vicinity of the Premises from and after the date of Tenant’s initial possession, use, or occupancy of the Premises, whichever came first (the “Date of Tenant Possession”).

C. Responsibility of Tenant. From and after the Commencement Date, Tenant shall be solely responsible for all environmental matters affecting the Premises and any Improvements that result from or arise out of the use, storage, treatment, transportation, release or disposal of Hazardous Materials on, under, about or in the Premises by Tenant, its officers, subtenants, contractors, subcontractors, agents, Invitees, employees, or any other person or entity that Tenant causes or permits to enter the Premises from and after the Commencement Date. Tenant shall

not be responsible for any Hazardous Materials on, under, about or in the Premises that were present prior to the Commencement Date, unless they were released by Tenant. In the event that Tenant causes any Hazardous Materials to be released, spilled or otherwise exposed through its use and occupancy of the Premises, Tenant shall be solely responsible for all costs associated with the proper handling, mitigation, remediation, and disposal of such Hazardous Materials and all related cleanup.

28. ENTIRE AGREEMENT. This Lease constitutes the entire understanding between the parties hereto and no addition to, or modification of, any term or provision of this Lease shall be effective until set forth in writing signed by both Landlord and Tenant.

29. EXECUTION IN COUNTERPART. This Lease may be executed in counterparts, which, when taken together, shall constitute one original version of the Lease. Photocopies of this Lease or of execution signatures on this Lease, or copies made by comparable means (including copies made by facsimile), shall be equivalent to originals.

30. WARRANTY OF AUTHORITY. Each of the persons signing this Lease represents and warrants that such person has been duly authorized to sign this Lease on behalf of the party indicated, and each of the parties by signing this Lease warrants and represents that such party is legally authorized and entitled to enter into this Lease.

IN WITNESS WHEREOF, Landlord and Tenant have executed this Lease, through their respective officers or representatives, duly authorized, as of the day and year shown below.

Landlord:	**Tenant**:
San Juan Unified School District,	Project Optimism, Inc.
a California public school district.	a California Charitable Organization
By: _____	By:_____
Name: _____	Name:_____
Title: _____	Title:_____
Date: _____	Date:_____

EXHIBIT A

Premises

Gunn Road

GUNN RD ANNEX	
	Interior Areas - Sq.ft.
62	Entry
318	Main Room
295	Play Area
117	Kitchen
49	Mud Room
15	Restroom
38	Restroom
111	Classroom
152	Classroom
29	Hall
36	Storage
1,222	sf Total Interior Area

1,222 x $1.25 = $ 1,527.50 per month

$ 18,330 annually

EXHIBIT B

Rent Schedule

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-26

MEETING DATE: 06/27/2023

SUBJECT: Approval of the 2023-2024 Lease Agreement between Youth Development Network and San Juan Unified School District

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board approve the 2023-2024 lease amendment for Youth Development Network at the property located at 6141 Sutter Avenue, Carmichael, CA 95608.

RATIONALE/BACKGROUND:
Youth Development Network. intends to use a portion of the premises for continuing its purpose of providing youth development programs to its members, attendees, and/or students.

ATTACHMENT(S):
A: 2023-2024 Lease Agreement

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/26/2023

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

FACILITIES LEASE AGREEMENT BETWEEN SAN JUAN UNIFIED SCHOOL DISTRICT AND YOUTH DEVELOPMENT NETWORK

THIS LEASE AGREEMENT (hereinafter referred to as "Lease") is made on this 1st day of July 2023 (the "Effective Date") by and between San Juan Unified School District, a California public school district (hereinafter referred to as "Landlord"), and Youth Development Network (hereinafter referred to as "Tenant"). Each Tenant and Landlord may be referred to as a "Party," or collectively as "Parties," in this Lease.

RECITALS

WHEREAS, Landlord owns that real property located at 6141 Sutter Avenue, Carmichael, California 95608 (hereinafter "Property"). The Property includes those portions of the Property that are the subject of this Lease, as more specifically identified in Exhibit "A,".

WHERAS, it is in the interest of both Parties to lease the property to the Tenant; the Property as more specifically identified in Exhibit "A," attached hereto and incorporated by this reference herein (hereinafter "Premises").

WHEREAS, Tenant intends to use the Premises to use a portion of the Premises for continuing its purpose of providing youth development programs ("Program") to its members, attendees, and/or students ("Program Attendees").

WHEREAS, Landlord receives certain services from Tenant to support the Program ("Services").

WHEREAS, in lieu of paying for service from Tenant, Landlord desires to lease the Premises to the Tenant upon the terms and conditions set forth herein.

WHEREAS, Landlord and Tenant agree that this Lease is in the best interest of the parties and for the mutual benefit of each party.

NOW THEREFORE, for good and valuable consideration, the adequacy and receipt of which is acknowledged, Landlord and Tenant agree as follows:

1. DESCRIPTION. Landlord does hereby lease to the Tenant the Premises, including the structures and improvements located thereon and the contiguous grounds shown as the leased Premises in Exhibit "A" attached hereto.

2. TERM; OPTION TO EXTEND/RENEW. The term of this Lease shall be for twelve (12) months. The commencement date shall be July 1, 2023 ("Commencement Date"), and, unless sooner terminated under any provision hereof, this Lease shall end on June 30, 2024. The Parties shall have the option to extend the initial term of this Lease for an additional one (1) year on the same terms and conditions set forth herein. The Parties shall also have the option to renew this Lease for an additional term of one (1) year commencing at the expiration of the initial term of

this Lease. The Parties will provide notice to Tenant of its intent to exercise its option to extend or option to renew at least thirty (30) days prior to the expiration of the initial term.

3. RENT. For the initial term, Tenant shall pay to Landlord $1 Dollar and 25 cents per square foot, equating to $719 per month ("Rent"). Tenant shall pay promptly to Landlord the Rent on the first day of each month in advance during the term of the Lease, without deduction, setoff, prior notice, or demand.

A. The Rent may be readjusted annually at the Landlord's discretion for each succeeding year beyond the initial year as follows. On the date that is one (1) year after the Commencement Date, and on that date in each subsequent year through the full term of this Lease, including any extension or renewal period, the base monthly rent may increase pursuant to the increase in the Consumer Price Index (all items - for the United States which is published in the month nearest the date of the rent increases, "CPI"). However, notwithstanding the above, the increase in the base monthly rent shall not be less than 3% nor more than 4%. Landlord agrees to send Tenant a written Notice of Increase at least ten (10) days prior to the increased rent going into effect. Notwithstanding, any failure by Landlord to send Tenant a Notice of Increase, does not prevent the Landlord from adjusting the annual rent in accordance with this provision of the Lease.

B. Every three (3) months from the Commencement Date, Tenant shall provide Landlord with an itemized invoice of Services rendered in lieu of Rent and the value of such Services. In the event Tenant has not provided sufficient Services to offset the amount of Rent, the Tenant shall pay the Landlord the difference in the amount of Rent owed and the value of Services rendered. In lieu of such payment, the Landlord may, in its sole discretion, require the Tenant to provide specific Services to cover the difference between the Rent owed and the value of Services rendered. Landlord shall provide written notice to Tenant of such an election. Upon receipt of such notice and the delivery of such requested Services, Tenant's payment of rent shall be deemed complete. If, at the end of the initial term of this Agreement, there remains a difference between the Rent owed and the value of Services rendered by Tenant, Landlord, in its sole discretion, may require Tenant to pay the amount remaining, or, if this Agreement is renewed in the manner provided for in Section 2, the Landlord may elect to require the Tenant provide Services in the amount owed in the renewed term of the Agreement. Landlord shall deliver written notice to Tenant regarding Services to be rendered in the renewed term of the Agreement. Such Services would be rendered in addition to the Services required by Tenant as Rent in a renewed term of this Agreement. Nothing in this Section shall be construed to allow Tenant to render Services or payment in an amount less than the total amount of Rent due under this Agreement. Under no circumstances shall the District be required to pay for Services in excess of the Rent without a separate written agreement.

C. Taxes or any possessory interest taxes, late charges, costs and expenses which Tenant is required to pay hereunder, together with all interest and penalties that may accrue thereon in the event of Tenant's failure to pay such amounts, and all reasonable damages, costs, and attorneys' fees and expenses which Landlord may incur by reason of any default of Tenant or failure on Tenant's part to comply with the terms of this Lease, shall be deemed to be additional rent ("Additional Rent") and, in the event of nonpayment by Tenant, Landlord shall have all of

the rights and remedies with respect thereto as Landlord has for the nonpayment of the monthly Rent.

4. DELIVERY. Landlord shall deliver possession of the Premises by the date set forth in the Lease, after mutual execution of the Lease and approval by Landlord's governing board. The Premises shall be leased to Tenant on an "AS IS" basis. Landlord shall not be required to make or construct any alterations, including structural changes, additions or improvements to the Premises. By entry and taking possession of the Premises pursuant to this Lease, Tenant accepts the Premises as being in good and sanitary order, condition and repair, and accepts the Premises in the condition existing as of the date of Tenant's possession. Tenant acknowledges that neither the Landlord nor Landlord's agents have made any representation or warranty as to the suitability of the Premises to the conduct of Tenant's business.

5. USE OF PREMISES.

A. Landlord leases to Tenant the Premises for use consistent with the purpose described in Recital 5 of this Lease. Tenant shall not use the Premises for any use other than that specified in this section without the prior written consent of the Landlord. Tenant shall require all subtenants, licensees, and invitees to use the Premises only in conformance with this use, and also in conformance with applicable governmental laws, regulations, rules and ordinances. Tenant shall indemnify, defend, and hold Landlord harmless against any loss, expense, damage, attorneys' fees or liability arising out of failure of Tenant to comply with any applicable law, regulation, rule or ordinance. Tenant acknowledges the Premises are not separate and secure from the remaining portion of the Property. Tenant will not permit its Program Members, students, employees, agents, contractors, representatives, volunteers, or visitors go beyond the Premise and/or commingle with students or other persons on the Property. Tenant agrees to immediately respond to concerns expressed by neighbors or District relating to use of the Premises and/or operation of the Program. Tenant shall not permit anything to be done in or about the Property that will obstruct or interfere with the other permitted users of the Property, if any, or injure or annoy them. In the event Tenant desires to use any of the shared space [*if* any] and including those common areas of the Property with respect to which Tenant is granted non-exclusive use, Tenant shall work with site administrator to make such arrangements. Common areas are all areas identified on Exhibit A or areas not expressly described in Exhibit A. Tenant shall not commit or suffer to be committed, any waste upon the Premises, or allow any sale by auction upon the Premises, or allow the Premises to be used for any unlawful purpose, or place any loads upon the floor, walls or ceiling which endanger the structure, or place any harmful liquids in the drainage system of the building. No waste materials or refuse shall be dumped upon or permitted to remain upon any part of the Premises except in trash containers designated for that purpose. Any use which involves the serving and/or sale of alcoholic beverages and the conducting of games of chance are prohibited on the Premises. Tenant shall comply with Landlord's district wide policy prohibiting the use of tobacco products on the Premises at all times. Tenant shall not use or permit the use of the Premises or any part thereof for any purposes which are inimical to public morals and welfare or morally objectionable as unsuitable for a public educational facility. Tenant agrees to immediately respond to concerns expressed by neighbors or Landlord relating to the operation of the Premises.

B. It is understood and recognized by Tenant that the Property may be used by other parties, including Landlord, and Tenant shall cooperate with the other parties in reaching amicable arrangements concerning such matters as construction and development on the Property, use of the parking areas, playgrounds, policing of common areas, custodial services, and security matter.

6. TAXES AND ASSESSMENTS. Tenant shall pay before delinquency its prorate share of any and all taxes, assessments, levies, possessory interest taxes, and other charges and governmental fees, general and special, ordinary and extraordinary, unforeseen, as well as foreseen, of any kind or nature whatsoever, including, but not limited to assessments for public improvements or benefits, which prior to or during the Term of this Lease are laid, assessed, levied, or imposed upon or become due and payable and a lien upon or represent an escape assessment from (i) the Premises and/or any improvements situated thereon or any part thereof or any personal property, equipment or other facility used in the operation thereof; or (ii) the rent or income received from Subtenants or licensees; or (iii) any use or occupancy of the Premises and of any rights, obligations, easements, and franchises as may now or hereafter be appurtenant, or appertain to the use thereof. Notwithstanding the foregoing, in the case of any special assessment levied upon the Premises or any part thereof during the Term of this Lease, with the exception of that balance or remainder portion of the Property that is not leased to Tenant hereunder, Tenant shall be obligated to pay in full at the inception (or provide Landlord sufficient funds which, together with the accrual of investment yield thereon, shall be sufficient to pay to maturity all installments under) the amount of any such special assessment. Nothing in this section shall limit Landlord's right to recover, as Additional Rent, Taxes and Assessments payable after termination of this Lease pursuant to section 25 of this Lease.

7. INDEMNIFICATION AND INSURANCE.

A. Tenant Indemnification. Tenant agrees to indemnify, reimburse, hold harmless, and defend Landlord, its officers, employees and agents against any and all claims, causes of action, judgments, obligations or liabilities, and all reasonable expenses incurred in investigating or resisting the same (including reasonable attorneys' fees), in connection with, arising out of, or related to the operation, condition, use or occupancy of the Premises and all areas appurtenant thereto. This Lease is made on the express condition and covenant by Tenant that Landlord shall not be liable for, or suffer loss by reason of, injury or death of any person or any damage or destruction of property, from whatever cause in any way connected with the condition, Tenant's operation, use or occupancy of the Premises specifically including, without limitation, any liability for injury, death or damage, to the person or property of the Tenant, its agents, officers, employees, licensees and invitees, as well as any liability for injury, death or damage to the person or property of the District, its agents, officers, employees, students, licensees and invitees. Tenant agrees that at all times it will have sufficient staff on Premise to adequately monitor its Program Members, and that Landlord or its officers, employees, and agents are in no way responsible for supervising, monitoring, or disciplining any Program Members on or off the Property.

B. Landlord Indemnification. Landlord shall hold harmless and defend and indemnify Tenant from any claims, damages or expenses, including attorneys' fees, arising out

of or relating to or in any way connected to Landlord's gross negligence or willful misconduct on the Premises.

C. Commercial General Liability Insurance and Auto Insurance. Tenant shall, at Tenant's expense, obtain and keep in force during the term of this Lease a policy of commercial general liability insurance and a comprehensive auto liability policy insuring Landlord and Tenant against claims and liabilities arising out of the operation, condition, use, or occupancy of the Premises and all areas appurtenant thereto, including playgrounds, playfields, asphalt surfaces and parking areas. Tenant's comprehensive auto liability policy shall insure all hired and non-owned vehicle(s) and, in the event Tenant purchases vehicle(s), Tenant will provide owned auto insurance at the time of purchasing the vehicles. Tenant's commercial general insurance shall be at least as broad as the Insurance Service Office (ISO) CG 00-01 form and in an amount of not less than Two Million Dollars ($2,000,000) for bodily injury or death and property damage as a result of any one occurrence and a Four Million Dollar ($4,000,000) general aggregate policy limit. The insurance carrier, deductibles and/or self-insured retentions shall be approved by Landlord, which approval shall not be unreasonably withheld. Prior to the Commencement Date, Tenant shall deliver to Landlord a certificate of insurance evidencing the existence of the policies required hereunder and copies of endorsements stating that such policies shall:

i) not be canceled or altered without thirty (30) days prior written notice to Landlord;
ii) insure performance of the indemnity set forth in section 8.A above;
iii) state the coverage is primary and any coverage by Landlord is in excess thereto;
iv) contain a cross liability endorsement; and,
v) include a separate endorsement naming Landlord as an additional insured.

At least thirty (30) days prior to the expiration of such certificate, and every such subsequent certificate, Tenant shall deliver to Landlord a new certificate of insurance consistent with all of the terms and conditions required in connection with the original certificate of insurance as described in this section 8.C.

D. Fire Insurance. Landlord represents and warrants that it maintains in force insurance covering the Premises and improvements, insuring against loss or damage by fire and such other risks as are now or hereafter included in any extended coverage enforcement in common use for commercial structures including vandalism and malicious mischief. The amount of insurance shall be the full replacement cost (including inflation guard provision) excluding costs of replacing excavations and foundations but including loss of income insurance.

E. Workers' Compensation Insurance. During the term of this Lease, Tenant shall comply with all provisions of law applicable to Tenant with respect to obtaining and maintaining workers' compensation insurance.

F. Tenant's Property Insurance. Tenant acknowledges that the insurance to be maintained by Landlord on the Premises pursuant to Subsection D above will not insure any of Tenant's property. Accordingly, Tenant shall, at its own expense, maintain in full force and effect an insurance policy on all of its fixtures, equipment, Improvements and personal property in, about, or on the Premises.

G. Mutual Release. Each Party hereby releases the other Party, and its partners, officers, agents and employees from any and all claims, demands, loss, expense or injury to the Premises or to the furnishings, fixtures, equipment, inventory or other personal property of Tenant in, about, or upon the Premises, which is caused by perils, events or happenings which are covered by the insurance required by this Lease or which are the subject of insurance carried by Tenant and in force at the time of such loss. Each Party shall procure an appropriate clause in, or an endorsement to, all policies required by this Lease or any other insurance policy maintained by Tenant or Landlord, pursuant to which the insurance company or companies waive subrogation or consent to a waiver of a right of recovery against the other Party.

8. UTILITIES. Tennant shall pay its prorated share of utilities for natural gas and electricity. The pro-rated share is determined by the square footage occupied by the tenant as compared to the total square footage of the site. All remaining utilities are included in the lease cost per square foot calculation.

9. MAINTENANCE AND REPAIRS. During the life of this Lease, Tenant will keep the Premises in clean and sanitary condition; dispose of all rubbish, garbage and waste promptly and in a clean and sanitary manner; properly use and operate all electrical, gas and plumbing fixtures and keep the same in clean condition; not permit any person in or about the Premises with Tenant's permission to deface, damage or remove any part of the structure of the Premises or the facilities, equipment or appurtenances thereto; and will occupy and use the Premises in accord with the purpose for which the Premises was rented to Tenant. Tenant will be responsible for all expenses in connection with any repairs caused by Tenant's failure to comply with the foregoing conditions. Notwithstanding the foregoing, it is Landlord's obligation to maintain the Premises and the Property in a habitable condition. Landlord shall be responsible for any major repairs, including such things as HVAC units, plumbing, electrical and structural items.

Landlord shall have no maintenance or repair obligations with respect to the Premises except as expressly provided in this section. Tenant hereby expressly waives the provisions of Subsection 1 of section 1932 and sections 1941 and 1942 of the Civil Code of California and all rights to make repairs at the expense of Landlord as provided in section 1942 of said Civil Code.

10. ALTERATIONS AND IMPROVEMENTS. Tenant shall not make any alterations or improvements to the Premises without prior written approval from Landlord, which approval may be withheld in Landlord's sole discretion.

11. CASUALTY DAMAGE

A. In the event that any portion of the Premises are destroyed or damaged by an uninsured peril, Landlord or Tenant may, upon written notice to the other, given within thirty (30) days after the occurrence of such damage or destruction, elect to terminate this Lease; provided, however, that either Party may, within thirty (30) days after receipt of such notice, elect to make the required repairs and/or restoration at such party's sole cost and expense, in which event this Lease shall remain in full force and effect, and the party having made such

election to restore or repair shall thereafter diligently proceed with such repairs and/or restoration.

B. In the event the Premises are damaged or destroyed from any insured peril to the extent of seventy percent (70%) or more of the then replacement cost of the Premises, Landlord or Tenant may, upon written notice, given to the other within thirty (30) days after the occurrence of such damage or destruction, elect to terminate this Lease. If neither party gives such notice in writing within such period, Landlord shall be deemed to have elected to rebuild or restore the Premises, in which event Landlord shall, at its expense, promptly rebuild or restore the Premises to their condition prior to the damage or destruction. In the event the Premises are damaged or destroyed from any insured peril to the extent of less than seventy percent (70%) of the then replacement cost of the Premises, Landlord shall at Landlord's expense, promptly rebuild or restore the Premises to their condition prior to the damage or destruction. Notwithstanding the foregoing, Tenant may terminate this Lease if the Premises are damaged or destroyed to the extent of fifty percent (50%) or more of the then replacement cost of the Premises**.**

C. In the event that, pursuant to the foregoing provisions, Landlord is to rebuild or restore the Premises, Landlord shall, within thirty (30) days after the occurrence of such damage or destruction, provide Tenant with written notice of the time required for such repair or restoration. If such period is longer than one hundred twenty (120) days from the issuance of a building permit, Tenant may, within thirty (30) days of receipt of Landlord's notice, elect to terminate the Lease by giving written notice to Landlord of such election, whereupon the Lease shall immediately terminate. The period of time for Landlord to complete the repair or restoration shall be extended for delays caused by the fault or neglect of Tenant or because of acts of God, labor disputes, strikes, fires, freight embargoes, rainy or stormy weather, inability to obtain materials, suppliers or fuels, acts of contractors or subcontractors, or delays of contractors or subcontractors due to such causes or other contingencies beyond the control of Landlord. Landlord's obligation to repair or restore the Premises shall not include restoration of Tenant's trade fixtures, equipment, merchandise, or any improvements, alterations, or additions made by Tenant to the Premises.

D. Unless this Lease is terminated pursuant to the foregoing provisions, this Lease shall remain in full force and effect; provided, however, that during any period of repairs or restoration, rent and all other amounts to be paid by Tenant shall be abated in proportion to the area of the Premises rendered not reasonably suitable for the conduct of Tenant's business thereon.

12. DEFAULT.

A. Events of Default. A breach of this Lease shall exist if any of the following events (hereinafter referred to as "Event of Default") shall occur:

1. Default in the payment when due of any installment of rent or other payment required to be made by Tenant hereunder, and such default shall not have been cured within ten (10) days after written notice from Landlord;

2. Tenant's failure to perform any other term, covenant or condition contained in this Lease and such failure shall have continued for thirty (30) days after written notice of such failure is given to Tenant;

3. The sequestration of, attachment of, or execution on, any substantial part of the property of Tenant or on any property essential to the conduct of Tenant's business, shall have occurred and Tenant shall have failed to obtain a return or release of such property within thirty (30) days thereafter, or prior to sale pursuant to such sequestration, attachment or levy, whichever is earlier;

4. The Tenant or any guarantor of Tenant's obligations hereunder shall generally not pay its debts as they become due or shall admit in writing its inability to pay its debts;

5. Any case, proceeding or other action against the Tenant or any guarantor of the Tenant's obligations hereunder shall be commenced seeking to have an order for relief entered against it as debtor, or seeking reorganization, arrangement, adjustment, liquidation, dissolution or composition of it or its debts under any law relating to bankruptcy, insolvency, reorganization or relief of debtors, or seeking appointment of a receiver, trustee, custodian or other similar official for it or for all or any substantial part of its property, and such case, proceeding or other action (i) results in the entry of an order for relief against it which is not fully stayed within seven (7) business days after the entry thereof or (ii) remains undismissed for a period of forty-five calendar (45) days.

B. Remedies. Upon any Event of Default, Landlord shall have the following remedies, in addition to all other rights and remedies provided by law, to which Landlord may resort cumulatively, or in the alternative:

1. Recovery of Rent. Landlord shall be entitled to keep this Lease in full force and effect (whether or not Tenant shall have abandoned the Premises) and to enforce all of its rights and remedies under this Lease, including the right to recover rent and other sums as they become due, plus interest at the rate of Bank of America's or its successor's reference rate plus three percent (3%) per annum from the due date of each installment of rent or other sum until paid.

2. Termination. The Lease may be terminated by the Parties for convenience, upon thirty (30) days written notice to the individual identified in section 16, "Notices." This Lease may also be terminated for cause. A Party has "cause" to terminate if an Event of Default occurs, and the defaulting party fails to diligently cure the default within ten (10) days of being notified in writing of the default, or to take diligent steps to cure the default if it cannot be cured within ten (10) days.

13. INSPECTION OF PREMISES. Landlord shall keep a set of keys for emergency repairs. Barring an emergency, and upon reasonable advance notice with Tenant's consent, which shall not be unreasonably withheld, Tenant shall permit Landlord and its agents to enter the Premises during reasonable times for the purpose of inspecting the same, performing Landlord's maintenance and repair responsibilities, or posting a notice of non-responsibility for alterations,

additions, or repairs. Landlord and its authorized agents and representatives shall have the right throughout the Term of this Lease to enter the Premises at all reasonable times during usual business hours and upon reasonable notice for the purpose of inspecting the same or of exhibiting the same to prospective purchasers or mortgagees, and at any time within one year prior to the expiration of this Lease, for the purpose of showing the same to prospective Tenants / bidders or to place upon the Premises, ordinary "For Lease" signs, provided said signs shall not suggest the Tenant's business is for sale.

14. HOLDING OVER. Should Tenant hold over in possession after the expiration of the original term or any extended term of this Lease, such holding over shall not be deemed to extend the term or renew the Lease, but the tenancy thereafter shall continue upon the covenants and conditions herein set forth at 150% (one hundred fifty percent) of the monthly rental (Holding Over Rent) of the last expiring term unless a different rental amount is mutually agreed to by the Tenant and Landlord.

15. NOTICES. Any notices which either of the parties hereto is required or may desire to send or deliver to give to the other party, shall be sufficiently given if (a) personally delivered, (b) delivered by United States mail, certified, return receipt requested, postage prepaid, or (c) by email, provided that such email shall be followed within one (1) business day by delivery of such notice pursuant to clause (a) or (b) above, to the other party at the address listed below, or to such address as either party may designate to the other from time to time in writing.

Landlord: San Juan Unified District
6135 Sutter Avenue
Carmichael, CA 95608
Attn: Frank Camarda, Chief Operations Officer

Tenant: Youth Development Network
PO Box 661602
Sacramento, CA 95866
Attn: Vicki Stockbridge, Assistant Director

The date of service of any such notice mailed as aforesaid shall be deemed to be five (5) days after the date of such mailing, and the date of service of any such notice hand delivered, as aforesaid, shall be deemed to be one (1) day after delivery thereof to the delivery service office.

16. ATTORNEYS' FEES. In the event either party shall bring any action or legal proceeding for damages for any alleged breach of any provision of this Lease, to recover rent or possession of the Premises, to terminate this Lease, or to enforce, protect or establish any term or covenant of this Lease or right or remedy of either party, the prevailing party shall be entitled to recover as a part of such action or proceeding, reasonable attorneys' fees and court costs, including attorneys' fees and costs for appeal, as may be fixed by the court or jury. The term "prevailing party" shall mean the party who received substantially the relief requested, whether by settlement, dismissal, summary judgment, judgment, or otherwise.

17. ASSIGNMENTS AND SUBLETTING. Tenant may not assign or sublet the whole or any part of the Premises rented to Tenant by this Lease without the prior written consent of Landlord, which may be withheld in Landlord's sole discretion.

18. PARKING AND SIGNAGE. Tenant may use the parking lot surrounding the Premises and may attach signage on the exterior of the Premises with Landlord's written consent, which shall not be unreasonably withheld.

19. SUCCESSORS. This Lease contains all of the covenants, agreements, representations and provisions thereof and shall inure to the benefit of and be binding upon the respective heirs, legal representatives, executors, administrators, successors and assigns of the parties hereto.

20. WAIVER. The waiver of Landlord or Tenant of any breach of any term, covenant or condition or any subsequent breach of the same or any other term, covenant or condition herein contained shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained.

21. TIME OF THE ESSENCE. Time is of the essence for the performance of each term, covenant and condition of this Lease.

22. SEVERABILITY. In case any one or more of the provisions contained herein, except for the payment of rent, shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Lease, but this Lease shall be construed as if such invalid, illegal or unenforceable provision had not been contained herein.

23. GOVERNING LAW. This Lease shall be construed and enforced in accordance with the laws of the State of California. In the event of litigation, venue shall lie in a court of competent jurisdiction located in Sacramento County.

24. INTEREST ON PAST DUE OBLIGATIONS. Any amount due to Landlord not paid when due shall bear interest at the rate of Bank of America's or its successor's reference rate plus three percent (3%) per annum commencing thirty (30) days after the due date, but not to exceed the maximum rate permitted by law. Payment of such interest shall be in addition to any late charges owing pursuant to Subsection 3C and shall not excuse or cure any default by Tenant under this Lease.

25. SURRENDER OF THE PREMISES. On the last day of the term hereof, or on sooner termination of this Lease, Tenant shall surrender to Landlord the Premises and any then existing Improvements in good order, condition and repair, reasonable wear and tear excepted, free and clear of all liens, claims and encumbrances. Tenant shall remove from the Premises all of Tenant's personal property, trade fixtures, and any improvements made by Tenant which Tenant and Landlord agreed would be removed by Tenant. All property not so removed shall be deemed abandoned by Tenant. If the Premises are not so surrendered at the termination of this Lease, Tenant shall indemnify Landlord against loss or liability resulting from delay by Tenant

in so surrendering the Premises including without limitation, any claims made by any succeeding Tenant or losses to Landlord due to lost opportunities to Lease to succeeding Tenants.

26. BROKERAGE. Landlord and Tenant agree that no broker was involved neither in any of the negotiations which preceded this Lease Agreement nor in the procuring of same. Landlord and Tenant agree that if any claim be made for brokerage fees by, through or on account of any acts of Landlord or Tenant or their respective representatives, the party upon whose acts such claim is made will hold the other harmless from any and all liabilities and expenses in connection therewith.

27. HAZARDOUS SUBSTANCES. Landlord and Tenant agree as follows with respect to the existence or use of Hazardous Materials on the Premises including any Improvements made by Tenant.

A. Definition. As used herein, the term “Hazardous Materials” means any hazardous or toxic substance, material or waste which is or becomes regulated by any local governmental authority, the State of California or the United States Government. The term "Hazardous Materials" includes, without limitation, petroleum products, asbestos, PCB's, and any material or substance which is (i) listed under section 9 or defined as hazardous or extremely hazardous pursuant to Article 1 of Title 22 of the California Administrative Code, Division 4, Chapter 20, (ii) defined as a "hazardous waste" pursuant to section (14) of the federal Resource Conservation and Recovery Act, 42 U.S.C. 6901 et. seq. (42 U.S.C. 6903), or (iii) defined as a "hazardous substance" pursuant to section 10 of the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. 9601 et. seq. (42 U.S.C. 9601). As used herein, the term "Hazardous Materials Law" shall mean any statute, law, ordinance, or regulation of any governmental body or agency (including the U.S. Environmental Protection Agency, the California Regional Water Quality Control Board, and the California Department of Health Services) which regulates the use, storage, release or disposal of any Hazardous Material.

B. Hazardous Materials. Tenant shall not cause or permit any Hazardous Material to be generated, brought onto, used, stored, or disposed of in or about the Premises and any Improvements by Tenant or its agents, employees, contractors, subtenants, or invitees, except for limited quantities of standard office and janitorial supplies (which shall be used and stored in strict compliance with Environmental Laws). Tenant shall comply with all Environmental Laws. Tenant shall be solely responsible for all environmental matters affecting the Premises and any improvements that result from or arise out of Tenant’s use, storage, treatment, transportation, release or disposal of Hazardous Materials on, under, about or in the vicinity of the Premises from and after the date of Tenant’s initial possession, use, or occupancy of the Premises, whichever came first (the “Date of Tenant Possession”).

C. Responsibility of Tenant. From and after the Commencement Date, Tenant shall be solely responsible for all environmental matters affecting the Premises and any Improvements that result from or arise out of the use, storage, treatment, transportation, release or disposal of Hazardous Materials on, under, about or in the Premises by Tenant, its officers, subtenants, contractors, subcontractors, agents, Invitees, employees, or any other person or entity that Tenant causes or permits to enter the Premises from and after the Commencement Date. Tenant shall

not be responsible for any Hazardous Materials on, under, about or in the Premises that were present prior to the Commencement Date, unless they were released by Tenant. In the event that Tenant causes any Hazardous Materials to be released, spilled or otherwise exposed through its use and occupancy of the Premises, Tenant shall be solely responsible for all costs associated with the proper handling, mitigation, remediation, and disposal of such Hazardous Materials and all related cleanup.

28. ENTIRE AGREEMENT. This Lease constitutes the entire understanding between the parties hereto and no addition to, or modification of, any term or provision of this Lease shall be effective until set forth in writing signed by both Landlord and Tenant.

29. EXECUTION IN COUNTERPART. This Lease may be executed in counterparts, which, when taken together, shall constitute one original version of the Lease. Photocopies of this Lease or of execution signatures on this Lease, or copies made by comparable means (including copies made by facsimile), shall be equivalent to originals.

30. WARRANTY OF AUTHORITY. Each of the persons signing this Lease represents and warrants that such person has been duly authorized to sign this Lease on behalf of the party indicated, and each of the parties by signing this Lease warrants and represents that such party is legally authorized and entitled to enter into this Lease.

IN WITNESS WHEREOF, Landlord and Tenant have executed this Lease, through their respective officers or representatives, duly authorized, as of the day and year shown below.

Landlord:	**Tenant**:
San Juan Unified School District,	Youth Development Network,
a California public school district.	a California Youth Development Program
By: _____	By:_____
Name: _____	Name:_____
Title: _____	Title:_____
Date: _____	Date:_____

EXHIBIT A

Premises

White House

Interior Areas	**Square Footage**
Main Office Space	338
Side Office 1	121
Side Office 2	116
	Total
	575 square feet

575 x $1.25 = $ 719 per month

$ 8,628 annually

EXHIBIT B

Rent Schedule

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-1

MEETING DATE: 06/27/2023

SUBJECT: Community Eligibility Provision Report

CHECK ONE:
For Discussion: ☐
For Action: ☐
Report: ☒
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Nutrition Services

ACTION REQUESTED:
The superintendent is recommending that the board receive a report and presentation on the Community Eligibility Provision (CEP).

RATIONALE/BACKGROUND:
As per EC 49564.3, local educational agencies with high poverty schools should adopt a federal universal meal services provision, such as the CEP, or Provision No. 2. Nutrition Services has provided a list of all schools with their respective Identified Student Percentage (ISP) to make the entire district CEP with an overall ISP of 42.23%. Federal reimbursement will be 67.57% for free eligibility, and 32.43% for paid eligibility.

Under California Universal Meals, the state will make up the difference to make the district 100% reimbursed. Additionally, The district's E-Rate discount would increase from 80% to 90% under the Schools and Libraries Program discount guidelines, and potentially provide an additional $250,000.00 in savings for technology equipment purchased under E-Rate.

ATTACHMENT(S):
A: List of CEP 2023-24
B: PowerPoint Presentation, CEP 2023-24

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/05/2023

FISCAL IMPACT:
Current Budget: N/A
Additional Budget: N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing: ☒

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Sneh Nair, Director, Nutrition Services SN

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools MB

DISTRICT WIDE - ONE GROUP FOR CEP 2023-24

	Grand Total	Cal Works, fresh	Foster MKV	ECE Headstart	DC + Hstart	Site Total	Grand Total	ISP
Albert Schweitzer	140	137	3		140	318	318	44.03%
Andrew Carnegie	183	179	4		183	738	738	24.80%
Arcade	216	216			216	395	395	54.68%
Arden	260	260			260	913	913	28.48%
Arlington	205	202	3	20	225	414	434	51.84%
Bella Vista	382	381	2		383	1873	1873	20.45%
Cambridge Hts	96	96			96	316	316	30.38%
Cameron Ranch	228	223	5		228	385	385	59.22%
Carmichael	220	217	3		220	351	351	62.68%
Carriage	184	183	1		184	430	430	42.79%
Casa Roble	275	268	8		276	1068	1068	25.84%
Charles Peck	206	201	5		206	334	334	61.68%
Choices Charter	116	114	2	21	137	273	294	46.60%
Cottage	321	320	1	20	341	491	511	66.73%
Cowan	136	135	1		136	387	387	35.14%
Coyle	188	186	2	24	212	376	400	53.00%
Del Campo	522	517	5		522	1558	1558	33.50%
Del Dayo	96	94	2		96	529	529	18.15%
Del Paso Manor	383	381	2		383	708	708	54.10%
Deterding	209	209			209	617	617	33.87%
Dyer-Kelly E	633	629	4	19	652	790	809	80.59%
Earl Legette	110	110			110	550	550	20.00%
El Camino	419	417	2		419	1198	1198	34.97%
Encina	906	895	11	57	963	1194	1251	76.98%
Fair Oaks (El Sereno + Meraki)	134	119	15	11	145	407	418	34.69%
Garfield	22	22		46	68	48	94	72.34%
General Davie Jr.	112	115		157	272	182	339	80.24%
Gold River	134	130	4		134	703	703	19.06%
Grand Oaks	160	156	4	24	184	347	371	49.60%
Green Oaks	53	53			53	300	300	17.67%
Greer	522	521	1		522	717	717	72.80%
H. Dewey	104	103	1		104	389	389	26.74%
Howe	544	541	3	70	614	745	815	75.34%
John Barrett	247	246	1		247	664	664	37.20%
Kingswood K-8	278	275	3	41	319	524	565	56.46%
La Entrada	63	60	3		63	105	105	60.00%
La Vista	16	13	3		16	28	28	57.14%
Laurel Ruff	33	30	3		33	138	138	23.91%
Lichen K-8	237	231	6	18	255	511	529	48.20%
L. Pasteur	182	181	1		182	640	640	28.44%
Mariemont	84	83	1		84	582	582	14.43%
Mariposa	184	182	3		185	328	328	56.40%
Mesa Verde	350	344	6		350	852	852	41.08%
Mira Loma	706	699	8		707	1565	1565	45.18%
Mission Ave	116	115	1		116	407	407	28.50%
Northridge	205	203	2		205	383	383	53.52%
Oakview	146	146			146	449	449	32.52%
Orangevale	101	103			103	573	573	17.98%
Ottomon	113	112	1		113	264	264	42.80%
Pasadena	208	203	5	20	228	350	370	61.62%
Pershing	136	135	1		136	524	524	25.95%
Rio Americano	380	380			380	1837	1837	20.69%
San Juan High School	297	288	10	13	311	546	559	55.64%
Sierra Oaks	230	229	2		231	628	628	36.78%
Skycrest	204	203	1	23	227	408	431	52.67%
Starr King	671	665	6	54	725	897	951	76.24%
Sylvan	298	293	5		298	630	630	47.30%
Thomas Edison	463	463	1		464	846	846	54.85%
Thomas Kelly	139	138	1		139	352	352	39.49%
Trajan	118	116	2		118	403	403	29.28%
Twin Lakes	78	77	1		78	482	482	16.18%
Whitney	287	285	2		287	402	402	71.39%
Will Rogers	317	310	7		317	591	591	53.64%
Winston Churchill	331	328	3		331	940	940	35.21%
Woodside	150	148	2		150	396	396	37.88%
Grand Total	**15787**	**15614**	**185**	**638**	**16437**	**38289**	**38927**	**42.23%**

San Juan Unified School District

Community Eligibility Provision (CEP) 2023-24

1

Community Eligibility Provision (CEP)

- Community Eligibility Provision (CEP) is an alternate meal counting and collection procedure provision that was made available nationwide beginning in the 2014-15 school year.
- CEP reduces application burdens to once every four years.
- CEP schools do not collect federal meal applications, complete the verification process, or categorize the meals as free, reduced-price, or paid when serving the meals.



2

3

Community Eligibility Provision (CEP)

- Identified students are those who are directly certified for meals at no cost based on their participation in CalFresh, CalWORKs, the Food Distribution Program on Indian reservations, and Medi-Cal free. The extension of these benefits go to students within the same household. Also included are students certified as homeless, migrant, foster, runaway, or participating in the Head Start Program.

- CEP schools must have a minimum identified student percentage (ISP) of 40%, based on enrollment, to participate in the CEP. The ISP is determined by dividing the number of identified students as of April 1st of the school year prior to starting the CEP, by the number of enrolled students as of the same date and multiplying the quotient by 100.



3

4

San Juan CEP Historical Data 2018-19

- Nine schools approved individually - each site had an ISP of 62%, or higher.
- Federal reimbursement received was between 99-100%.
  - Charles Peck Elementary
  - Dyer-Kelly Elementary
  - Encina High School
  - Garfield Elementary School
  - General Davie Jr. Primary Center
  - Greer Elementary
  - Howe Avenue Elementary
  - Starr King K-8
  - Whitney Avenue Elementary

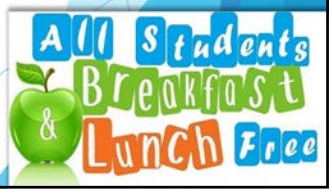


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5

San Juan CEP Historical Data 2019-20

- Four more schools were approved individually for a total of 13 schools. Each had an ISP of 62%, or higher.
- Federal reimbursement received was between 99-100%.
  - Pasadena Avenue Elementary
  - Carmichael Elementary
  - Cottage Elementary
  - Kingswood K-8



5

6

San Juan CEP Historical Data 2022-23

Under the California Universal Meals Program:

EC 49564.3 requires local educational agencies (LEAs) with high poverty schools to adopt a federal universal meal service provision, such as the Community Eligibility Provision (CEP) or Provision No. 2. A school is considered high poverty if their identified student percentage (ISP) is over 40%, meaning 40% of enrolled students are determined eligible for free school meals through direct certification, or identification as homeless, migrant, foster, or runaway.

- Starting in the 2022-23 school year, 46 schools were grouped into one CEP group, for a 51.02% ISP.
- Federal reimbursement received at free eligibility of 81.63%, and at paid eligibility of 18.73%.
- Under California Universal Meals, the state of California makes up the difference to make SJUSD reimbursed 100%.



6

7

2023-24 School Year

As of April 1, 2023, the Districtwide ISP is 42.23%.

If Approved:

- Federal reimbursement will be at free eligibility, 67.57%, and at 32.43% paid eligibility.
- Under California Universal Meals, the state will make up with reimbursement difference to make SJUSD 100%.



7

8

Additional District Advantage: E-Rate

- The district's current E-Rate discount of 80% is based upon eligibility for free and reduced meals under the Schools and Libraries Program.
- By moving to a district-wide CEP model for meal reimbursement, the district's E-Rate discount would increase to 90% under the Schools and Libraries Program discount guidelines.
- This could potentially provide an additional $250,000 in savings to the district for IT services purchased under E-Rate.



8

Thank you!

Questions/Comments?



9

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-2

MEETING DATE: 06/27/2023

SUBJECT: California School Dashboard: Local Indicators

CHECK ONE:
For Discussion: ☐
For Action ☐
Report: ☒
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Assessment, Evaluation, and Planning

ACTION REQUESTED:
The superintendent is recommending that the board receive a report on the Local Education Agencies (LEA) measurement of progress for the local indicators related to the state accountability dashboard.

RATIONALE/BACKGROUND:
In 2013, California adopted the Local Control Funding Formula (LCFF) and initiated the development of district Local Control and Accountability Plans (LCAP). This laid the groundwork for the state accountability system that reports district performance in each of the eight state priority areas using both state and local indicators. State indicators are based on data that is collected consistently across the state and aligned to state priority areas 4, 5, 6 and 8. Local indicators are based on data collected at the local level and aligned to state priority areas 1, 2, 3, 6, and 7. Using the California adopted self-reflection tool, districts annually measure progress for each local indicator, report results to the local governing board as part of a non-consent item at the same public meeting in which the LCAP is adopted, and report results to the public through the state's accountability Dashboard. Local indicator results will be presented for priority 1 (basic services), priority 2 (state standards), priority 3 (parent engagement), priority 6 (school climate), and priority 7 (broad course of study).

ATTACHMENT(S):
A: Presentation
B: State Accountability Local Performance Indicator Self-Reflection

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: All Focus: N/A
Action: All
Strategic Plan: N/A

PREPARED BY: Christopher Smith, Assistant Director, Assessment, Evaluation, and Planning

APPROVED BY: Gianfranco Tornatore, Ed.D., Director, Continuous Improvement and LCAP
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools and Student Support *AS*
Melissa Bassanelli, Superintendent of Schools MB

California School Dashboard: Local Indicators

Presented to the Board of Education

June 27, 2023

San Juan Unified School District

Presentation Overview

- **Requirements** — California School Dashboard Local Indicator Requirements
- **Results** — San Juan Unified Local Indicator Results
- **Release** — 2023 California School Dashboard Release

State Accountability Dashboard: Local Indicators

San Juan Unified School District

State Priorities

1. Basic Services
Local Indicator:
Teacher Assignments,
Instructional Materials, and Facilities

2. State Standards
Local Indicator:
Implementation of Academic Standards

3. Parent Involvement
Local Indicator:
Parent and Family Engagement

4. Student Achievement
State Indicator:
ELA and Math Achievement (CAASPP)
English Learner Progress

5. Student Engagement
State Indicator:
Chronic Absenteeism, Graduation Rate

6. School Climate
State and Local Indicators:
Suspension Rate
Climate Survey

7. Course Access
Local Indicator:
Access to Broad Course of Study

8. Other Outcomes
State Indicator:
College and Career

Local Indicator Requirements

1. Annually measure progress of State Priority Areas 1, 2, 3, 6, and 7.
2. Report results as part of a non-consent item at a public meeting of the local governing board in conjunction with the adoption of the LCAP.
3. Report results to the public through the Dashboard using the California adopted self-reflection tools for each local indicator.

State Accountability Dashboard: Local Indicators

Local Indicator Ratings

- **Met:** District meets all three of the state requirements for a local indicator.
- **Not Met:** District does not meet all three of the state requirements for a local indicator.
- **Not Met for Two or More Years:** District does not meet all three of the state requirements for a local indicator for two or more consecutive years.

State Priority Local Indicator 1: Basic Services

Performance Level: Met

- Instructional Materials Sufficiency Resolution approved: 9/27/2022
- School Accountability Report Cards approved: 1/24/2023

Results:

- Teacher misassignments: 1%
- Vacant teacher positions: 0.2%
- Students without access to standards-aligned materials: 0%
- Facilities that do not meet “good repair”: 0%

State Priority Local Indicator 2: State Standards

Performance Level: Met

State Self-Reflection Tool
- Standards Aligned Professional Development: 4
- Standards Aligned Instructional Materials: 4
- Policies and Programs to Support Instruction: 3
- Progress Implementing Standards: 3.6
- Supporting and Engaging Teachers and Administrators: 4

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

State Priority Local Indicator 3: Parent Engagement

Performance Level: Met

State Self-Reflection Tool
- Building Relationships between School Staff and Families: 3.75
- Building Partnerships for Student Outcomes: 3.5
- Seeking Input for Decision-Making: 3.25

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

State Priority Local Indicator 3: Parent Engagement

Requirement:

- Identify a focus group of diverse educational partners that includes families, staff, and students
- Ask focus group for input on data that should be considered when the district self-reflects on its progress
- District self-rates current stage of implementation using local data

Focus Group Participants:

- Members from educational partner groups engaged throughout the year in the development of the LCAP
- 48 focus group participants

State Priority Local Indicator 6: School Climate

Performance Level: Met

Overview

- Local Indicator Requirement: Student perceptions of school safety and connectedness
- Survey Window: January 10, 2023 - February 10, 2023
- Students: 4th-12th grade

Results: Percent of students (grades 4-12) who responded "agree" or "strongly agree."

- High Expectations and Caring Relationships: 59.7%
- Participation, Engagement, Motivation: 56.8%
- School Culture and Sense of Belonging: 60.4%
- Safety: 60.7%

State Priority Local Indicator 7: Broad Course of Study

Performance Level: Met

Results: Course enrollment based on trimester two (TK-5th) and semester one (6th-12th) report card grades.

- TK-5th Grade: 90.2%
  - ELA: 99.6%, Math: 99.6%, Science: 98.6%, Social Science: 97%, Physical Education: 96.6%
- 6th-8th Grade: 92.1%
  - ELA: 99.8%, Math: 99.5%, Science: 96%, Social Science: 96.1%, Physical Education: 94.8%
- 9th-12th Grade: Met state course enrollment percentage for graduation
  - ELA: 94.5%, Math: 89.5%, Science: 80.2%, Social Science: 79.9%, Physical Education: 59.9%, World Language: 56%, VAPA: 44.8%

2023 Dashboard Release

- December 2023: Release of State and Local Indicators
- State Indicators: Colors will be back to reflect **status** and **change**

Questions

San Juan Unified School District

Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and LCAP	gianfranco.tornatore@sanjuan.edu 916-971-7931

Performance Standards

The performance standards for the local performance indicators are:

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

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

Implementation of State Academic Standards (LCFF Priority 2)

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

Parent and Family Engagement (LCFF Priority 3)

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

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

School Climate (LCFF Priority 6)

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

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

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

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

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

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

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

Self-Reflection Tools

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

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

Teachers	Number	Percent
Misassignments of Teachers of English Learners	21	1.0%
Total Teacher Misassignments	20	1.0%
Vacant Teacher Positions	5	0.2%

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

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

Implementation of State Academic Standards (LCFF Priority 2)

Recently Adopted Academic Standards and/or Curriculum Frameworks

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

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

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

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

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

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

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

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

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

Other Adopted Academic Standards

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

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

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

Support for Teachers and Administrators

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

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

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

Parental Involvement and Family Engagement (LCFF Priority 3)

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

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

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

Building Relationships	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.				X	
2. Rate the LEA's progress in creating welcoming environments for all families in the community.				X	
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.				X	
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.			X		

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

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

San Juan's Family and Community Engagement (FACE) team worked with schools, departments and community partners to provide multiple ways for families to engage by offering virtual and in-person family engagement opportunities. These opportunities included an increase in family workshops, community outreach events and staff professional development focused on supporting the whole child and family on a wide range of topics that include academic and social-emotional support as well as family enrichment opportunities. Some of the initiatives include a Family Leadership Camp, Families Matter Conference, FACE Mobile outreach events, etc. Virtual, in-person, and hybrid options were created for all workshops so that families can participate and learn together, no matter their location. San Juan Unified also increased the number of virtual and in-person professional development opportunities focused on creating a welcoming school environment, strengthening the school-home partnership, and partnering with families as an asset to support student achievement.

Another strength this year has been the continuation of the Neighborhood Learning Project to schools, which brings school and district staff, local community partners, district departments, academic and social-emotional resources to students and families. This partnership, across departments and with community agencies, has helped San Juan continue to strengthen the support provided to schools and families in order to improve student outcomes.

One of our greatest accomplishments in the area of Building Relationships Between School Staff and Families has been the launch of our FACE Mobile, a mobile family resource center on wheels that travels to all schools and helps connect families to their school, district departments, and community resources. By partnering with schools and community partners, we've been able to effectively help build and rebuild relationships between families and staff, while also building the capacity of school staff to help become more knowledgeable and aware of ways to provide support for families.

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

San Juan Unified's key areas of improvement in Building Relationships Between School Staff and Families consist of continuing to offer staff development opportunities that assist in building capacity of staff to create a welcoming

school environment, and creating ways for family and student voices to be elevated. Offering a variety of professional development workshops to diverse staff roles such as classified support staff, front office staff, administrators, certificated staff, new teachers, etc. will serve as a support for staff to gain knowledge and critical tools to help create a strong foundation in the school-home partnership, which will positively impact the building of relationships between school staff and families.

Additionally, during our FACE Mobile visits, we work closely with schools to involve them in the visit, learn about ways to support families with community and district resources, and help them to proactively build relationships with their families. This includes having them identify and personally invite specific families who may need additional supports to the FACE Mobile visit. They also are asked to have a staff member present for their site's FACE Mobile visit so that we can help train the staff member on ways to complete intakes on families and offer them specific resources and support. By helping build the capacity of staff and connecting families with specific staff from the school, bridges are being built between school-home-community which positively support our students and help continue to build relationships.

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

Identifying barriers and creating opportunities for increased access to supports and resources is key to improving the engagement of underrepresented families. One idea to guide this work is to continue providing ways for families to receive school and district information in their native language, provide opportunities for families to have two way communication with their child's school staff, and support school sites in creating ways to invite families of diverse backgrounds on campus for events, volunteer opportunities, or participating in school meetings. Additionally, continuing to work with local community partners and organizations allows us to create an environment that is culturally responsive and welcoming for underrepresented students and families.

Section 2: Building Partnerships for Student Outcomes

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

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

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

8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.			X		

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

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

San Juan Unified's family engagement efforts strongly support an authentic partnership between school, home, and community. Our district provides many opportunities for families, schools, departments, and the community to build collaborative and trusting relationships in order to support student success. San Juan's Family and Community Engagement (FACE) department offers family engagement workshops and educational classes every month to help families and staff build their skills and knowledge around effective school-home partnerships and best practices to support students. Topics include, but are not limited to: understanding the U.S. school system, effective two-way communication, cultural diversity and responsiveness, college-career readiness, positive behavior supports for home and school, social-emotional health, academic learning resources, and more. These workshops are presented in a variety of languages, days, and times to support the varying schedules of families. Additionally, workshops are offered both in-person and on Zoom so that families can choose what is safe and accessible for them.

Similarly, professional development opportunities are offered to district staff to help support progress in this area. Some of the professional development workshop topics that are available for staff include creating a welcoming school environment, engaging diverse populations, asset-mapping community resources, creating and maintaining partnerships with community based organizations, ways to implement high impact family engagement events, and more. Through these monthly professional development opportunities, staff in the district are able to build their knowledge and learn strategies to strengthen partnerships to support student outcomes.

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

Supporting the facilitation and increased access for two-way communication between families and school staff is an area of focus to support the improvement in Building Partnerships for Student Outcomes. Through staff development training focused on school-home communication, valuing families as assets to support student learning, and providing families with ongoing opportunities to be engaged in their student's education are all examples of ways to support this effort. Continuing to build strong partnerships and communication with community based organizations, local non-profits, and local service organizations to increase access for student programs and opportunities is also crucial to the improvement of partnerships in school and in the community.

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

Increasing targeted efforts and communication is one way to help improve the engagement of underrepresented families in the district. Through the use of surveys, listening circles, and family education workshops facilitated in different languages, we can create an environment where underrepresented families feel included. Increased opportunities for families to learn about the education system, learn how to support their students learning at home, and creating opportunities to learn about resources and programs in the community are also key to improving the engagement of underrepresented families.

Section 3: Seeking Input for Decision-Making

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

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

Seeking Input	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.			X		
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				X	
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.			X		
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.			X		

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

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

San Juan is committed to seeking ongoing input and involving families in the decision-making process, especially through opportunities to serve on formal and informal school and district committees. In partnership with parent advisory committee leadership, the FACE department and Equity department have helped increase the number of opportunities for families to participate in educational partner listening sessions, focus groups, Thought Exchanges, and surveys. Additionally, San Juan has been intentional in increasing engagement with diverse community partners to lead culturally- and linguistically- diverse input gathering sessions. One way in which this is done is through the Family Leadership Academy, which is a leadership development family education class that gives families the knowledge and skills to learn about the education system and be a part of school or district based committees.

Another way that we seek input for decision-making is through the FACE Mobile survey, which families, staff and community members can anonymously complete when they visit the FACE Mobile. Their feedback helps us determine what strengths and areas of opportunity exist to strengthen our supports for families, as well as what types of resources and supports are being requested and utilized.

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

A key area of focus to support the improvement in seeking input for decision making is creating ongoing communication to various audiences about the importance of family engagement and providing opportunities for families to share input in school and district plans. Specifically, working closely with school site teams to create family engagement teams will help build capacity in staff to better align family engagement strategies with student achievement goals.

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

Creating communication materials available in different languages and in terminology that is understandable can support the improvement of engagement of underrepresented families in relation to seeking input for decision making. Additionally, creating opportunities for families to learn about school and district committees, how they can increase their knowledge of ways to participate in decision making, and who they can contact to get more involved are key strategies to increasing engagement of underrepresented families. Lastly, implementing different ways to communicate and seek feedback from diverse families will help ensure that families have multiple ways to access information.

School Climate (LCFF Priority 6)

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6– 8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters).

Overview:
A district developed survey is administered annually to all staff, parents, and students in grades 4-12. This survey includes response items in a variety of domains that are presented to one or more groups. Additionally, four categories are used to address LCAP outcomes in the areas of:

- High Expectations and Caring Relationships
- Participation, Engagement, and Motivation
- School Culture and Sense of Belonging
- Safety

The survey is administered anonymously and respondents are not required to self-identify demographics or program participation. For this reason, results are disaggregated by school type (elementary school; K-8; middle school; high school), and school poverty level (High Density: more than 60% free/reduced meal eligibility; Medium Density: Between 40%-60% free/reduced meal eligibility; Low Density: Less than 40% free/reduced meal eligibility).

The school climate survey was administered from January 10, 2023 - February 10, 2023. The following results and findings are based on 10,280 student responses, which represents approximately 40% of students in grades 4-12.

Results:

- High Expectations and Caring Relationships: The percentage of students in grades 4-12 who responded agree or strongly agree was 59.7%. The results varied by school type (students at elementary schools – 68.7%; students at K-8 schools – 58.5%; students at middle schools – 53.7%; students at high schools – 54.1%) and by poverty level (students at low density schools – 65.4%; students at medium density schools – 57.1%; students at high density schools – 60.2%). Additionally, the percentage of schools where at least 3/4 of students responded "agree" or "strongly agree" was 50.0%.

- Participation, Engagement, and Motivation: The percentage of students in grades 4-12 who responded agree or strongly agree was 56.8%. The results varied by school type (students at elementary schools – 65%; students at K-8 schools – 54.7%; students at middle schools – 52.2%; students at high schools – 52.1%) and by poverty level (students at low density schools – 62.8%; students at medium density schools – 55.5%;

students at high density – 56.1%). Additionally, the percentage of schools where at least 3/4 of students responded "agree" or "strongly agree" was 20.6%

- School Culture and Sense of Belonging: The percentage of students in grades 4-12 who responded agree or strongly agree was 60.4%. The results varied by school type (students at elementary schools – 68.0%; students at K-8 schools – 60.2%; students at middle schools – 56.4%; students at high schools – 55.0%) and by poverty level (students at low density schools – 69.3%; students at medium density schools – 58.7%; students at high density – 59.3%). Additionally, the percentage of schools where at least 3/4 of students responded "agree" or "strongly agree" was 50.0%.

- School Safety: The percentage of students in grades 4-12 who responded agree or strongly agree was 60.7%. The results varied by school type (students at elementary schools – 70.1%; students at K-8 schools – 61.7%; students at middle schools – 56.9%; students at high schools – 52.2%) and by poverty level (students at low density schools – 70.6%; students at medium density schools – 58.7%; students at high density Title I schools – 59.5%). Additionally, the percentage of schools where at least 3/4 of students responded "agree" or "strongly agree" was 54.4%.

Key Findings:

- Student participation in 2022-23 was comparable to 2021-22, but has yet to return to pre-COVID rates.
- The percentage of students in grades 4-12 who responded agree or strongly agree was consistent across all four categories by school type: greatest for elementary school students, then K-8 students, middle school students, and high school students.
- The percentage of students in grades 4-12 who responded agree or strongly agree was consistent across all four categories by poverty level: greatest for students at low density schools, then medium density schools, and high density schools.

Based on these results, along with additional state and local data, LCAP actions have been developed to build community relationships and to create inclusive, safe, equitable, culturally responsive, and healthy environments for students.

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

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

San Juan Unified measures its progress in the extent to which students have access to and are enrolled in a broad course of study for grades TK-12. For grades TK-8, San Juan tracks the percentage of students enrolled in ELA, math, science, social science, and PE. For grades 9-12, San Juan tracks the percentage of students enrolled in courses based on the state minimum high school graduation requirements for ELA, math, science, social science, foreign language, PE, and VAPA. This data is gathered, disaggregated, and monitored using information from trimester two (TK-5th grade) and semester one (6th-12th grade) report cards that are found in the district student information system.

Expected course enrollment by grade level:

- TK-5th – 95% or more students enrolled in ELA, math, science, social science, and PE.
- 6th-8th – 95% or more students enrolled in ELA, math, science, social science, and PE.
- 9th-12th – Based on state minimum high school graduation requirements*: English language arts (75%), math/science (50%), social science (75%), VAPA/world language/CTE (25%), physical education (50%).

*State Minimum High School Graduation Requirements: English language arts (3yrs.), math (2yrs.), science (2yrs.), social science (3yrs.), visual and performing arts or world language or career technical education (1yr.), and physical education (2yrs.).

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

In 2022-23 trimester 2, the percentage of TK-5th grade students who received a broad course of study based on enrollment in English language arts, math, science, social science, and physical education included:

- All: 90.2% *(percentage of eligible students with a report card grade in all broad course of study subject areas)*
- ELA: 99.6%
- Math: 99.6%
- Science: 98.6%
- Social Science: 97.0%
- PE: 96.6%

In 2022-23 semester 1, the percentage of 6th-8th grade students who received a broad course of study based on enrollment in English language arts, math, science, social science, and physical education included:

- All: 92.1% *(percentage of eligible students with a report card grade in all broad course of study subject areas)*
- English Language Arts: 99.8%
- Math: 99.5%
- Science: 96.0%
- Social Science: 96.1%
- Physical Education: 94.8%

In 2022-23 semester 1, the percentage of 9th-12th grade students who received a broad course of study based on enrollment in course/graduation requirements for English language arts, math, science, social science, foreign language, physical education, and visual and performing arts exceeded enrollment expectations.

- English Language Arts: 94.5%
- Math: 89.5%
- Science: 80.2%
- Social Science: 79.9%
- Physical Education: 59.9%
- World Language: 56%
- Visual and Performing Arts: 44.8%

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

A barrier to students receiving a full course of study is ensuring that students have access to both core instruction that addresses grade level content and additional program, service, and intervention support in language arts, math, and English language development (ELD). This may disproportionately impact students who receive intervention, designated ELD instruction, or special education services to meet Individualized Education Program (IEP) goals, which may remove students from the comprehensive core classroom instruction for specific blocks of time during the day.

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

The following actions are being taken to increase access and opportunity to a broad course of study, especially for our English learners (EL) and students with disabilities (SWD):

- Expand and deepen professional learning for teachers around designated and integrated English language development instruction

- Support general and special education teams through professional learning and collaboration time in order to increase the use of inclusive practices for students with disabilities in general education environments
- Revise student code process for students with disabilities to access required general education courses and meet graduation requirements
- Increase Instructional Assistant staffing and hours to provide SWD classroom support during the school day

These actions are intended to increase the time that EL and SWD remain in the core classroom, increase the rate of students reclassified as English proficient, and create space in schedules to enroll in a broad course of study.

Credit recovery options are also being implemented across all high school campuses during the school year and summer to assist students with credit and grade recovery. Additionally, San Juan Unified's scaffolded approach to building back towards its pre-COVID college and career graduation requirements are increasing enrollment in a rigorous course of study for each student in high school. In July of 2021, Assembly Bill 104 was signed into law allowing students to graduate with the state's minimum requirements, made up of courses totaling 130 credits. Part of the thoughtful approach to building back graduation requirements reintroduced 10 additional English credits for the class of 2023. This has been a first step because community colleges and California state universities use the fourth year of high school English courses for placement purposes. Our goal is not to lower graduation requirements permanently, but rather adjust temporarily as we continue to monitor the impacts of COVID-19 on future graduating classes.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I-3**

MEETING DATE: **06/27/2023**

SUBJECT: Local Control and Accountability Plan (LCAP)

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Division of Teaching and Learning

ACTION REQUESTED:
The superintendent is recommending that the board approve the San Juan Unified School District 2021-2024 (year 3 of 3) LCAP.

RATIONALE/BACKGROUND:
The 2021-2024 LCAP is a three-year plan that supports the continuous improvement of student performance within the eight state priorities with an emphasis on English learner, low income, and foster youth students. The LCAP is updated yearly based on a review of multiple sources of data that includes input gathered from consulting with our educational partners, state and local data, practitioner experience, and research. Prior to adopting the LCAP, Education Code requires that a public hearing of the governing board is held to solicit recommendations and comments from the public regarding actions and expenditures included in the plan. Additionally, the adoption of the LCAP and adoption of the district budget must be board approved at the same meeting.

ATTACHMENTS:
A: 2021-2024 (year 3 of 3) Local Control and Accountability Plan

BOARD COMMITTEE ACTION/COMMENT:
LCAP Parent Advisory Committee: 9/15/22, 3/16/23, 5/25/23
Curriculum, Standards, Instructional and Student Services Committee: 1/18/23
District English Learner Advisory Committee: 1/26/23
Superintendent's Parent Advisory Committee: 1/19/23
Facilities Committee: 11/1/22

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/05/2023, 06/16/2023
Board of Education: 06/13/2023

FISCAL IMPACT
Estimated cost for current budget year: $381,483,021
Base, Supplemental, and Categorical Funds (General, Adult Ed, etc.)
Year 1 (FY 2021-22) = $311,474,600
Year 2 (FY 2022-23) = $327,869,571
Year 3 (FY 2023-24) = $381,483,021
Current Year Only ☐ On-going ■

LCAP/STRATEGIC PLAN
Goal: All Focus: N/A
Action: All
Strategic Plan: N/A

PREPARED BY: Gianfranco Tornatore, Ed.D., Director, Continuous Improvement and LCAP

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools and Student Support *AS*
Melissa Bassanelli, Superintendent of Schools MB

School Year 2023-2024



San Juan
Unified School District

Draft 2021-2024 Local Control Accountability Plan

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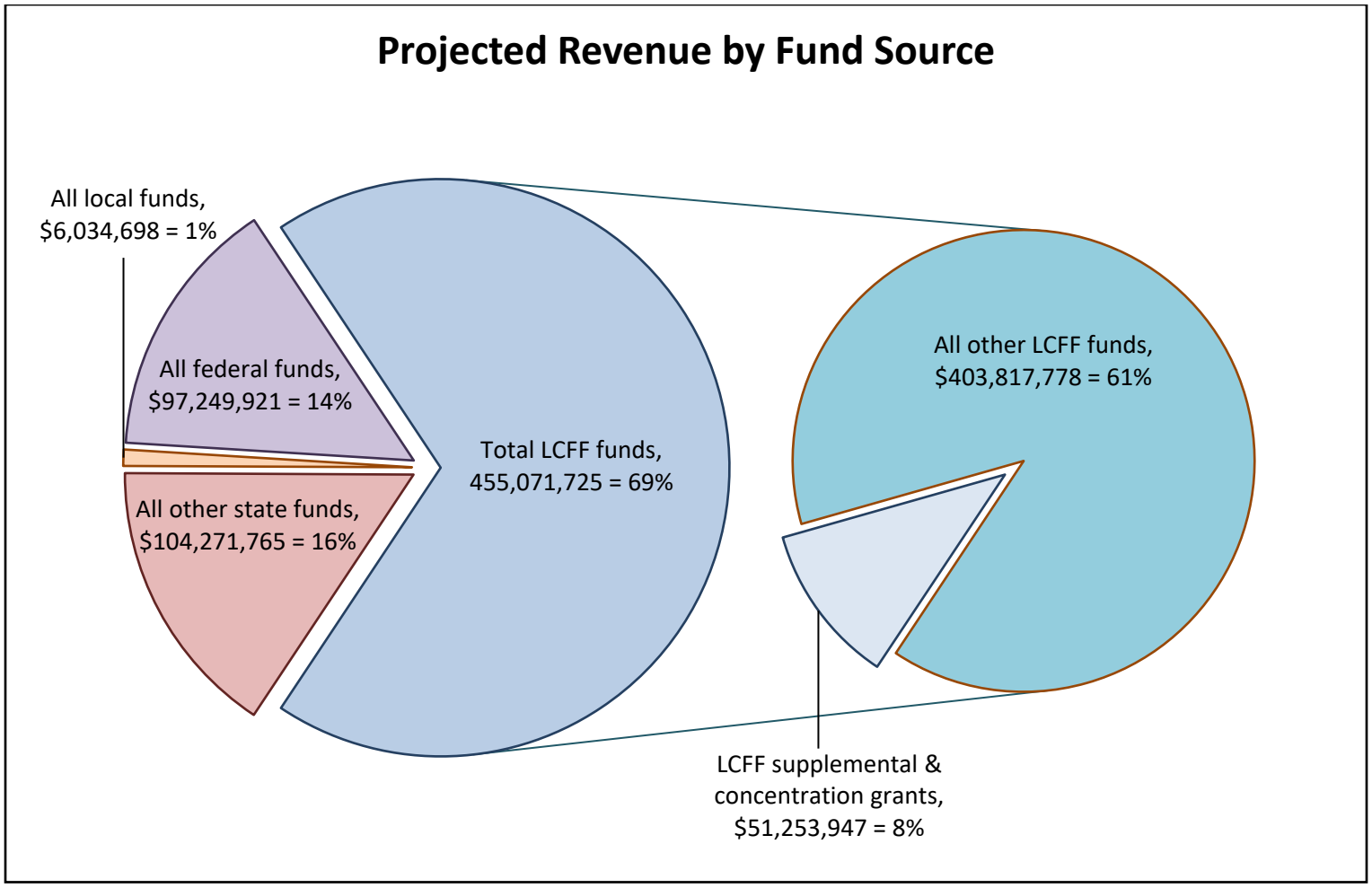
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LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Unified School District
CDS Code: 34674470000000
School Year: 2023-24
LEA contact information:
Gianfranco Tornatore
Director, Continuous Improvement and LCAP
gianfranco.tornatore@sanjuan.edu
916-971-7931

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

Budget Overview for the 2023-24 School Year

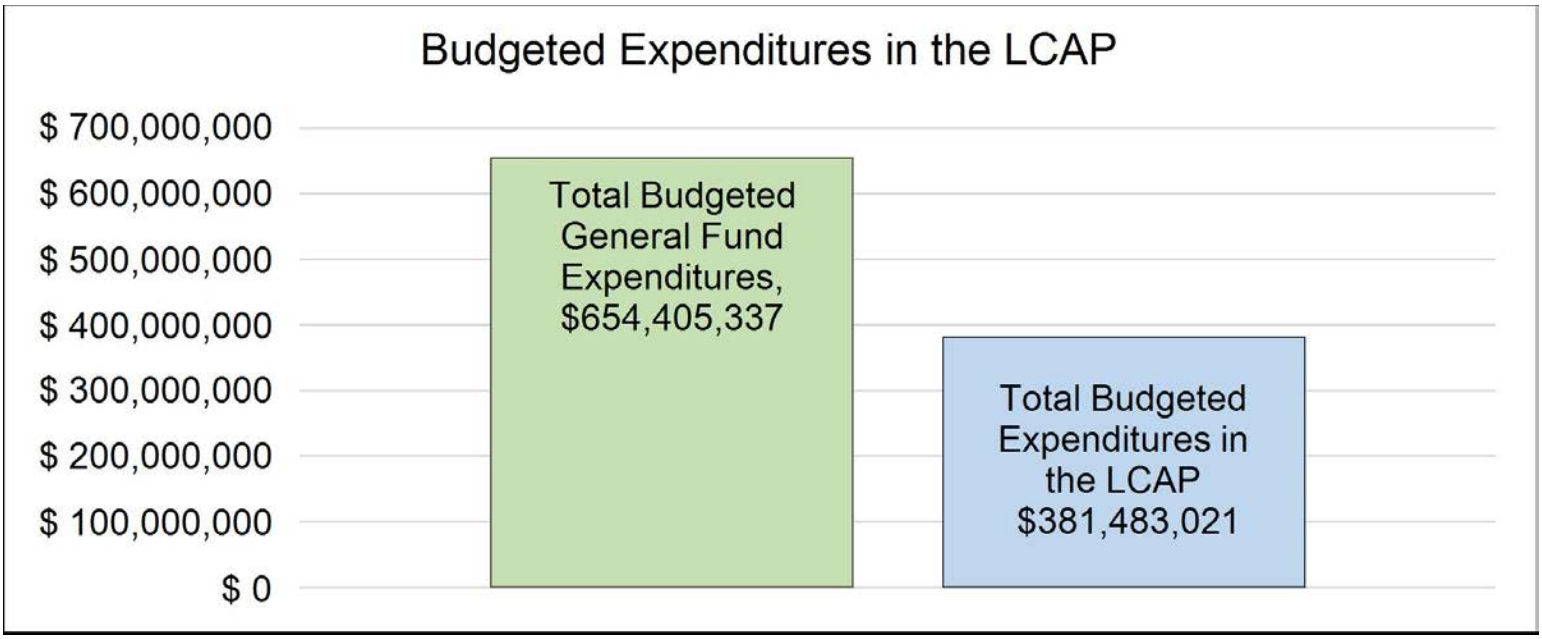


This chart shows the total general purpose revenue San Juan Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Unified School District is $662,628,109, of which $455,071,725 is Local Control Funding Formula (LCFF), $104,271,765 is other state funds, $6,034,698 is local funds, and $97,249,921 is federal funds. Of the $455,071,725 in LCFF Funds, $51,253,947 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much San Juan Unified School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Unified School District plans to spend $654,405,337 for the 2023-24 school year. Of that amount, $381,483,021 is tied to actions/services in the LCAP and $272,922,316 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

- District and school general operating and housekeeping expenses
- Routine repair and maintenance
- Insurance
- Transportation
- Instructional materials and resources
- Professional and consulting services
- Special education
- Other certificated and classified employee salaries and benefits

These expenditures, while not included in the Local Control and Accountability Plan, are integral to the district's ability to serve students and families.

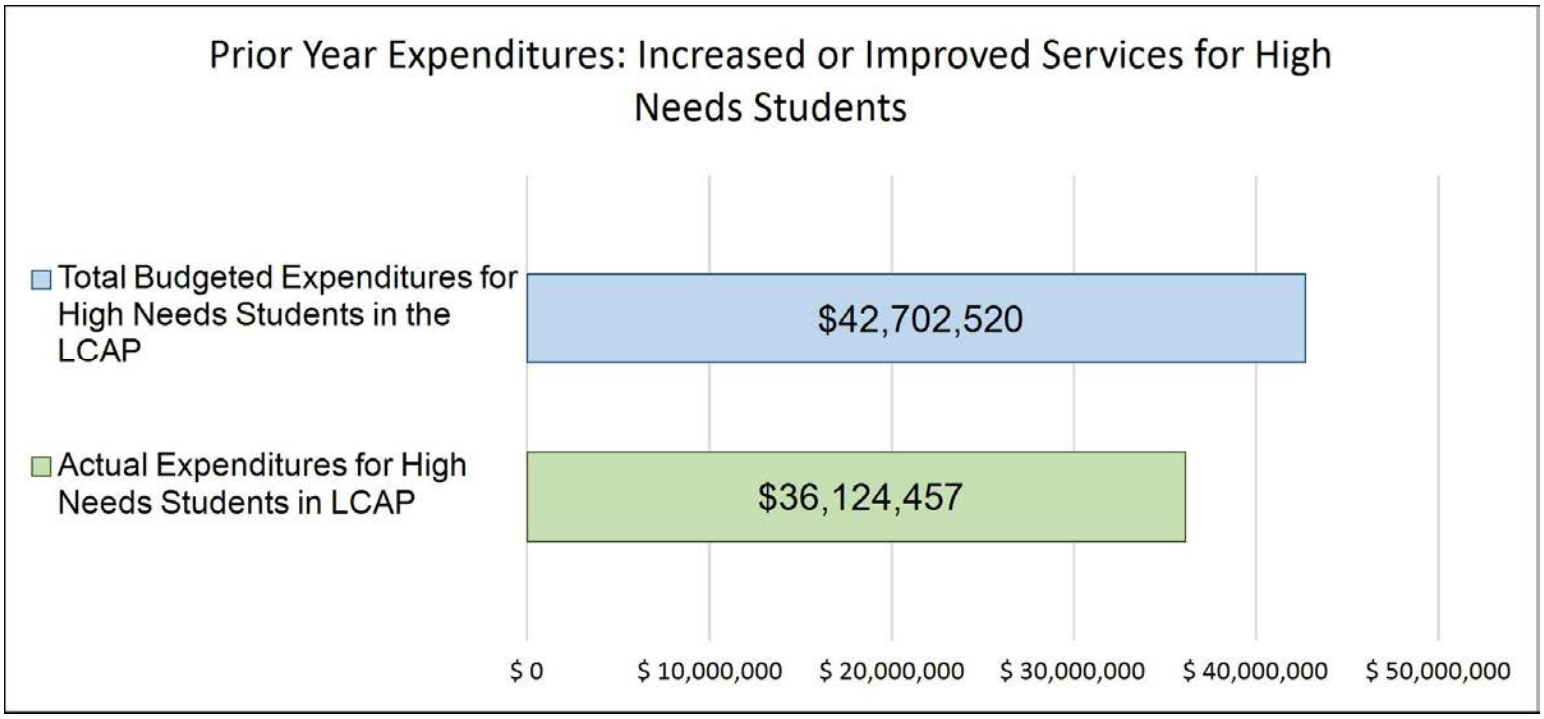
Comparing the Total Projected Revenue of $662,021,063 and the Total Budgeted General Fund Expenditures of $627,664,545, the difference is $34,356,518. This fund balance represents required reserves for economic uncertainties, multi-year one-time grants, and committed funds.

Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, San Juan Unified School District is projecting it will receive $51,253,947 based on the enrollment of foster youth, English learner, and low-income students. San Juan Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. San Juan Unified School District plans to spend $57,856,812 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what San Juan Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what San Juan Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, San Juan Unified School District's LCAP budgeted $42,702,520 for planned actions to increase or improve services for high needs students. San Juan Unified School District actually spent $36,124,457 for actions to increase or improve services for high needs students in 2022-23.

The difference between the budgeted and actual expenditures of $-6,578,063 had the following impact on San Juan Unified School District’s ability to increase or improve services for high needs students:

Actual 2022-23 expenditures are preliminary. The final numbers for the year will be available in August 2023. Looking across goals 1-5, the difference between our planned expenditures and preliminary actual expenditures was due to staffing and substitute shortages, and shifts in funding to sources outside of the LCAP. The impact of the difference in funding resulted in the inability to fully implement some actions as planned. Additionally, the impact of the difference in funding results in carryover funding for the upcoming 2023-24 school year.

Local Control Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and LCAP	gianfranco.tornatore@sanjuan.edu 916-971-7931

Plan Summary [2023-24]

General Information

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

Valuing diversity and excellence, San Juan Unified School District's (SJUSD) mission is to empower all in our inclusive learning community to contribute and thrive in a radically evolving world. Our shared values include inclusivity, real-world knowledge, voice, social and emotional intelligence, and perseverance. Through policies, practices, programs, and decisions, SJUSD will reduce the predictability of which students fail by utilizing an equity lens to eliminate barriers for our specific populations.

Welcoming schools that support the social and emotional needs of our students form the foundation for academic excellence. We recognize this is built through the continuous improvement of intentional collaborative efforts that are focused on the following:

1. Connected School Communities: Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.

2. Healthy Environments for Social-Emotional Growth: Staff will cultivate inclusive, safe, equitable, culturally responsive, and healthy environments by integrating social and emotional learning to ensure essential student development.

3. Engaging Academic Programs: Staff educators will engage and support each student in a challenging and broad course of study that builds skills, knowledge, and experiences preparing all to be critical thinkers who communicate effectively, collaborate, and are civic-minded.

4. Clear Pathways to Bright Futures: Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career, and bright futures filled with opportunity.

SJUSD has 65 schools, employs approximately 5,526 staff, covers 75 square miles, and serves the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River, and Orangevale. Within the district are diverse groups of students including a significant number of refugee and immigrant students who speak Spanish, Dari, Pashto, Farsi, Russian, Arabic, Ukrainian, and many other languages. Approximately 57% of our students qualify for low-income services and are enrolled at every school campus throughout the district.

Our schools strive to meet the needs of each student with comprehensive, standards-aligned programs along with specialized services and programs, including Montessori, Spanish Dual Immersion, Rapid Learner, International Baccalaureate, CIVITAS, career technical pathways, Advancement Via Individual Determination (AVID), and other specialties. Individual schools may also have a specialized focus on science, technology, engineering, arts, and mathematics (STEAM). Enrollment beyond the neighborhood school is available through the open enrollment process each winter. San Juan also has programs for infants/toddlers, preschool, and adult education throughout the district.

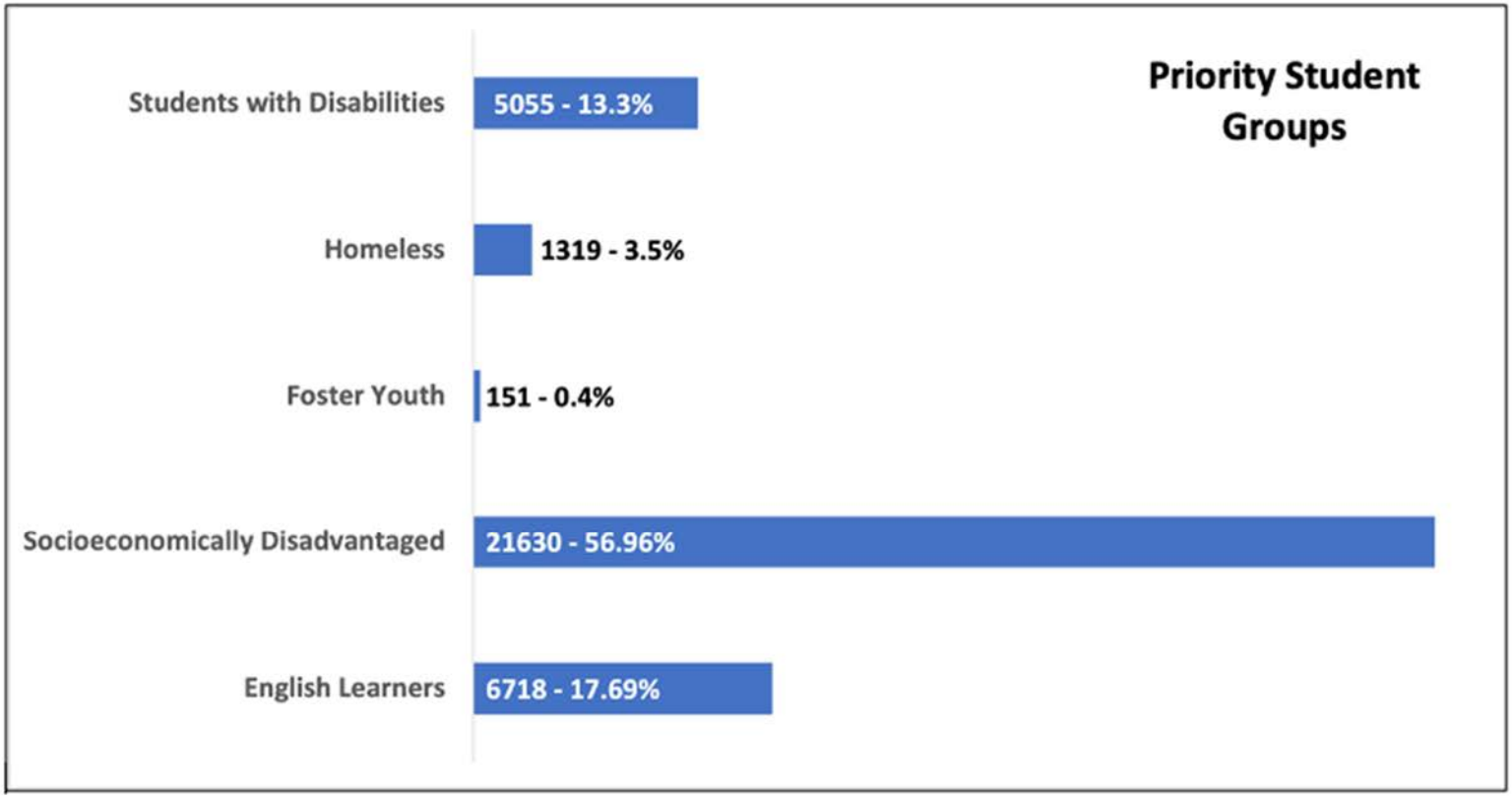
While each school is unique, we are committed to providing a high-quality education for every student that includes:

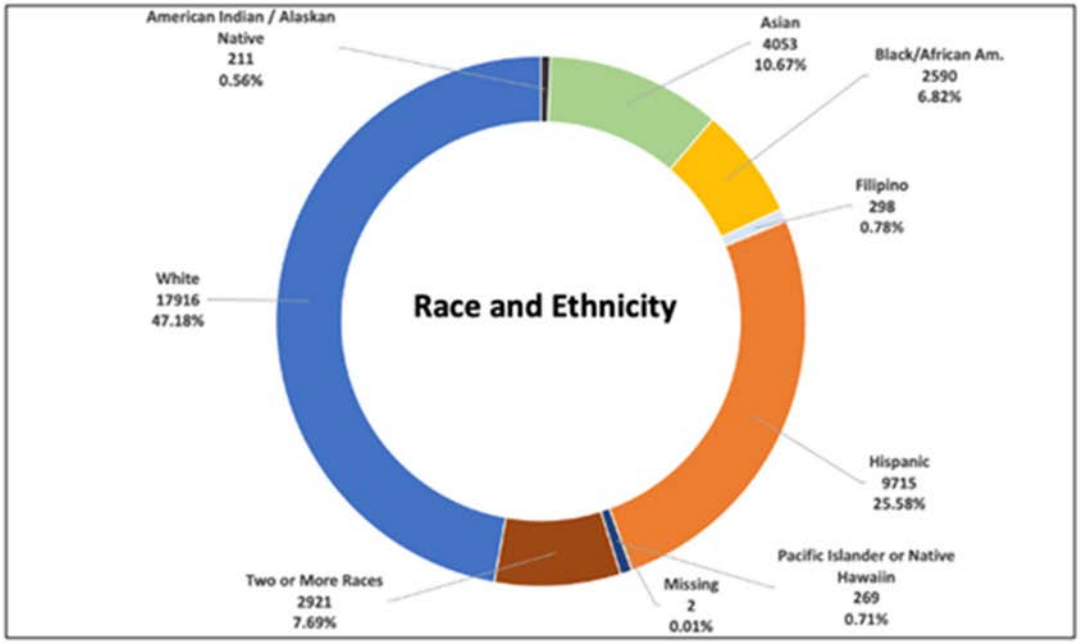
- A challenging, standards-based academic program at every school
- Additional supports for students who require extra assistance
- Enrichment opportunities and programs

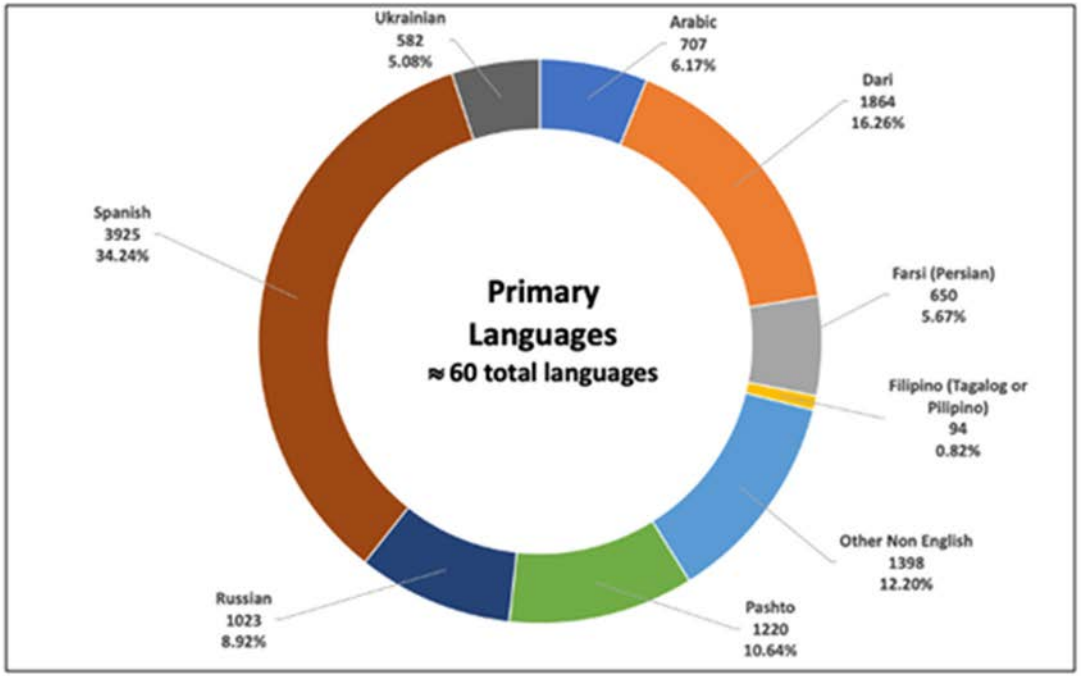
Recognizing that students may face a variety of challenges and needs, SJUSD ensures the success of each student by providing academic, behavioral, and social-emotional supports through our multi-tiered system of support (MTSS) as well as engaging, relevant, and innovative instruction and programs. Using a continuous improvement process, we continue to adjust our efforts to better meet the needs of our children and families by partnering with parents/guardians, staff, students, and the community.

The graphs below show the district's student demographics. As of March 15, 2023, there are approximately 37,975 TK-12 students enrolled. Our diverse student population includes 57% socioeconomically disadvantaged (SED), 17.7% English learners (EL), 13.3% students with disabilities (SWD), 3.5% homeless youth (HM), and 0.4% foster youth (FY). Our ELs speak the following languages: Spanish 34.2%, Dari 16.3%, Pashto 10.6%, Russian 8.9%, Arabic 6.2%, Farsi (Persian) 5.7%, Ukrainian 5.1%, Filipino (Filipino or Tagalong) 0.8%, and other non-English 12.2%. By ethnicity, San Juan students identify as White 47.2%, Hispanic 25.6%, Asian 10.7%, African American 6.8%, Filipino 0.8%, Pacific Islander 0.7%, American Indian or Alaskan Native 0.6%, and two or more races 7.7%.

San Juan Unified School District 2022-23			
Communities Served: Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River, Orangevale			
37,975 TK-12 students	5,526 staff	65 schools	75 square miles




Race and Ethnicity
American Indian / Alaskan Native
211
0.56%
Asian
4053
10.67%
Black/African Am.
2590
6.82%
Filipino
298
0.78%
White
17916
47.18%
Hispanic
9715
25.58%
Pacific Islander or Native Hawaiin
269
0.71%
Missing
2
0.01%
Two or More Races
2921
7.69%


Primary Languages
≈ 60 total languages
Ukrainian
582
5.08%
Arabic
707
6.17%
Dari
1864
16.26%
Spanish
3925
34.24%
Farsi (Persian)
650
5.67%
Filipino (Tagalog or Pilipino)
94
0.82%
Other Non English
1398
12.20%
Russian
1023
8.92%
Pashto
1220
10.64%

Reflections: Successes

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

San Juan Unified expanded its educational partner engagement in 2022-23 by increasing the number of groups and participants engaged as well as conducting more targeted and intentional outreach. For example, SJUSD increased:

- The number of ThoughtExchange and listening session participants from approximately 1420 to 2500.
- The number of educational partner groups from approximately 45 to 65 with an emphasis on our targeted student groups.
- The number of students from our targeted groups who facilitate listening sessions as part of our San Juan Youth Voice Advocates (SJYVA).

In 2021-22, the percentage of current English learner (EL) students who made progress towards English language proficiency was 51.8%, which was higher than the statewide average. Additionally, reclassified ELs performed above standard in English Language Arts. Local data results also show an increase in students scoring at a level 4 performance level, most prominently for our EL students who have been in the US for more than 5 years.

To build upon this success and continue to make progress in meeting the academic and language needs of our ELs with various profiles, San Juan Unified will implement:

- Intervention and enrichment opportunities to accelerate English language proficiency such as after school tutoring, Saturday classes, Summer Math Camp, Camp Invention, and English Language Proficiency Assessments for California (ELPAC) Bootcamp.
- Bilingual Instructional Assistants (BIA) to provide scaffolds and supports focused on literacy and academic discourse.
- School Community Resource Assistants (SCRA) to build relationships and partnerships with our EL community, and connect students and families with resources and tools to navigate the American school system.
- Professional learning and additional staff such as program specialists and Teachers on Special Assignment (TOSA) to support integrated and designated English language development using the EL Roadmap, content standards, Universal Design for Learning framework (UDL), and Guided Language Acquisition Design (GLAD).
- And, finally, parent engagement workshops focused on how to support instructional learning at home.

In 2021-22, 37.6% of students in kindergarten through grade 8 were chronically absent and missed 10 percent or more of the instructional days they were enrolled. However, when we look at how the student absence rate of our chronically absent students has changed over time between 2021-22 and 2022-23, we see that chronically absent students are missing fewer days of school and showing improved average daily attendance. For example, in semester 1 of the 2021-22 school year, the percent of chronically absent students who missed more than 15% of school days was 18.3%. Whereas the percent of chronically absent students who missed more than 15% of school days in semester 1 of the 2022-23 school year decreased to 14.3%.

To build upon this success and continue to make progress, San Juan will implement actions that include:

- Transportation for our foster youth and homeless students and increasing ridership.
- Staffing and community partnerships to expand access to resources, programs, and services.

- Increasing communication by coordinating our outreach efforts across the district through our Family and Community Engagement (FACE) Mobile, parent workshops, and social media. And, at the site level, through our school leaders, teachers, counselors, social workers, and staff.
- Regular meetings with families in their home language to provide: 1) Resources such as technology devices, internet access to students, free bus passes, food and clothing; 2) Services such as mental health support, translators, and alternative education programs; 3) Interventions by engaging students and families in co-creating home routines and plans.

Reflections: Identified Need

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

Based on a review of the Dashboard, there is a need to increase the number of students who are meeting grade-level standards in English Language Arts (ELA) and mathematics on the California Assessment of Student Performance and Progress (CAASPP), which is taken by students in grades 3-8 and grade 11. There is also a need to reduce the suspension rate of students in kindergarten through grade 12 who have been suspended at least once in a given school year (students who are suspended multiple times are only counted once on the Dashboard indicator). Student groups with significant performance gaps in these areas include African American, English learner, foster youth, homeless youth, and students with disabilities.

To address the disparities for our student groups and improve overall student performance in ELA and math, San Juan Unified is implementing actions that include:

- Professional learning, coaching, and collaboration for teachers focused on instruction aligned to the ELA, history-social science, and math frameworks.
- Tier 1 and 2 academic interventions through our Multi-Tiered System of Support (MTSS) as well as a universal screener for dyslexia.
- Effective instructional practices such as co-teaching and Universal Design for Learning (UDL), which are differentiated and inclusive approaches to teaching and learning.
- Tutoring, flex periods, and diagnostics to provide targeted small group instruction to students.
- Intervention teachers and instructional assistants in our elementary and K-8 schools to provide additional support to students.

In response to our suspension data, we are providing schools with a multi-tiered system of social, emotional, behavioral, and mental health supports. These include:

- Direct services to students such as counseling services, mentoring programs, and K-12 support center services.
- Additional staff to support schools with reviewing data, aligning resources to the data, and implementing social emotional learning programs.
- Professional development such as alternative practices to suspension focused on Positive Behavioral Interventions and Supports (PBIS), Restorative Practices (RP), and de-escalation training.
- Network Improvement Communities (NIC) focused on continuous improvement practices that support our African American students and students with disabilities.

- Unconscious bias training, culturally responsive and restorative strategies to support safety planning, training, and student supervision.

Additionally, Differentiated Assistance (DA) is provided to assist districts in improving outcomes for student groups who have performed at the lowest level for multiple years on the California School Dashboard indicators. San Juan Unified met the criteria for differentiated assistance and is required by the California Department of Education to include an additional LCAP goal to outline support for the following student groups: foster youth, homeless youth, and students with disabilities.

LCAP Highlights

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

By integrating the planning process of the LCAP, Expanded Learning Opportunities (ELO), and Elementary and Secondary School Emergency Relief (ESSER III) expenditure plans, San Juan created a comprehensive three-year plan that braided the funds, actions, services, and strategies of each plan to address the immediate and long-term impact of COVID-19. Specifically, the plans address students' academic, social, emotional, and mental health needs as well as continuous and safe in-person learning with an emphasis on our priority student groups.

In developing these three plans, San Juan developed, maintained, and expanded engagement with our educational partners to shape and influence each plan's actions and expenditures. As part of San Juan's continuous improvement efforts, we engaged multiple educational partner groups that included students, employees, staff, labor groups, and community partners. We used multiple outreach and engagement strategies to maximize participation, differentiate our approach, and lift the voice of our diverse community, specifically those of our historically underrepresented students and families. The strategies included:

- ThoughtExchanges, listening sessions, focus groups, and surveys.
- Engaging our educational partners in 1:1, small, and large group settings through online, phone, in-person, and paper communication.
- Communicating these opportunities with our educational partners in variety of ways including through the district website, mass notification, social media, community newsletters, and targeted outreach.

Community input from educational partner groups was collected, which was then used to develop and align actions across all three plans that build and expand on one another to provide a cohesive and comprehensive strategy.

An additional highlight is our districtwide focus on leading for equity-driven continuous improvement (EDCI). This means getting better at removing barriers as well as creating pathways and access to opportunities for all students with a specific focus on our English learner (EL), low-income (LI), and foster youth (FY) students. To improve our capacity to lead for EDCI, our Division of Teaching and Learning Staff focused on the following key areas:

- Planning with our EL, LI, FY students in mind first.

- Monitoring progress and implementation of actions.
- Using inquiry-based processes to drive learning and improvement.
- Focusing on improving outcomes, experiences, and access to opportunities for our EL, LI, and FY students.

Comprehensive Support and Improvement

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

Schools Identified

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

- Katherine Johnson
- La Entrada
- La Vista
- Starr King

Support for Identified Schools

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

San Juan Unified School District will provide schools that met the criteria for Comprehensive Support and Improvement (CSI) the opportunity to participate in a Networked Improvement Community (NIC). The NIC is a five-part series that works through the four stages of continuous improvement which includes conducting a needs assessment and root cause analysis, defining goals and evidence-based interventions, prototyping and implementing solutions, and measuring and reporting on the impact of the improvement plans. The purpose is for each school site to make changes in practice that reflect student needs and result in improved outcomes, experiences, and opportunities for students.

Each of the five network meetings will provide school leadership teams with an opportunity to engage in the continuous improvement process to address their Problem of Practice (i.e., suspension, attendance, African American achievement, etc.), and the learning space to collaborate with partner school sites within the network to share ideas, resources, and best practices.

In addition to the network meetings, a coach will be assigned to each school site to provide expert guidance and personalized support throughout the NIC process. The coach will also act as a thought partner during the network meetings to help eligible CSI schools achieve their goals, and to ensure that school leadership teams are equipped with the necessary tools and resources to drive improvement. Collectively, the NIC and coach will support the development and implementation of the School Plan for Student Achievement (SPSA) in alignment with the Local Control and Accountability Plan (LCAP).

Monitoring and Evaluating Effectiveness

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

The district NIC facilitator and coach will engage in the following practices to monitor and evaluate the plan to support student and school improvement: 1) provide regular check-ins with site administrators and school improvement teams to refine and modify improvement plans based on regular review of data and information; 2) review each school's Plan-Do-Study-Act (PDSA) plans and inquiry cycles to identify measurable and actionable goals; and 3) create and share site reports with each school to provide feedback and monitor progress of plans.

Engaging Educational Partners

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

San Juan Unified School District (SJUSD) is committed to ensuring the voices of students, staff, families, and community members are lifted into the planning, implementation, and reflection process for how our approximately 37,975 TK-12 students are engaged in learning. Outlined below is the district process for gathering educational partner input to inform the actions and services in the 2023-24 Local Control and Accountability Plan (LCAP).

Between November 2022 and March 2023, we engaged approximately 2500 participants and over 65 educational partner groups using questions identified from our four goal areas:

- Connected School Communities
- Healthy Environments for Social and Emotional Growth
- Engaging Academic Programs
- Clear Pathways to Bright Futures

Educational partner listening sessions were held with statutorily required groups such as students, parents/guardians, community partners, district staff, and collective bargaining groups as well as priority populations such as English learner, low income, and foster youth students. On March 16, 2023, the Local Control and Accountability Parent Advisory Committee (LCAP PAC) met to review educational input themes to identify shared areas of interest within and across educational partners groups as they relate to services supporting English learner, low-income, foster youth and, more broadly, all students. District focus teams and the Special Education Local Plan Area (SELPA) team reviewed and monitored 2022-23 LCAP actions, metrics, and expenditures throughout the year. Additionally, LCAP PAC perspectives and insights, educational partner key themes, and climate survey results were used to support the planning and development of the 2023-24 LCAP. On May 25, 2023, a draft plan of the LCAP was presented to the LCAP PAC and the District English Learner Advisory Committee (DELAC) in separate meetings. Both groups reviewed the LCAP and provided comments to the district superintendent. The superintendent's responses were posted on the district LCAP website and were shared with the LCAP PAC and the DELAC. The draft LCAP was posted on the district LCAP website and was also placed in the district lobby to allow written comments to be submitted prior to the public hearing. On June 13, 2023, the LCAP draft plan was presented in a public meeting, and on June 27, 2023, the LCAP was adopted by the local governing board.

A summary of the feedback provided by specific educational partners.

SJUSD used focus groups, listening sessions, surveys, and ThoughtExchanges to engage our educational partners. Two questions were asked with modifications as needed for accessibility:

- What are some things our schools are doing well to support students and families?
- What are some things our schools can do differently and focus on in order to improve?

The following educational partner groups were engaged:

- African American Families: March 2023

- African American Staff: January 26, 2023, February 13, 2023, February 27, 2023
- African American Students: March 2023
- American Indian Education Program Parent Advisory Committee (AIEP PAC): November 2022
- Black Student Unions (High School): February 8, 2023
- Black Student Unions (Middle School): January 25, 2023
- Brown/Latinx Student Union: February 15, 2023
- District English Learner Advisory Committee (DELAC): January 26, 2023
- English Learner Advisory Committees (ELACs): November-December 2022
- English Learner Community Partners: November 8, 2022
- English Learner Students: November 2022-January 2023
- English Learner Student Leadership Council: November 17, 2022
- Equity Collaborative Community Partners: December 13, 2022
- Foster Youth Community Partners: November 29, 2022, December 12, 2022
- Foster Youth Staff: December 22, 2022
- Foster Youth Students: November 10, 2022
- Lesbian, Gay, Bisexual, Transgender, Queer+ (LGBTQ+) Students: December 15, 2022, December 2022 (survey)
- Long-term English Learners Students (LTEL): November-December 2022
- McKinney Vento (Homeless) Community Partners: December 2022
- McKinney Vento (Homeless) Families: November-December 2022
- McKinney Vento (Homeless) Staff: November-December 2022
- McKinney Vento (Homeless) Students: November-December 2022
- Newcomer/Refugee Students: December 2022
- Newcomer/Refugee Families: December 10, 2022, February 18, 2023
- Prevention Services Staff: December 21, 2022
- Prevention Services Students: December 1, 2022
- SJUSD Curriculum, Standards, Instructional and Student Services Committee: January 18, 2023
- SJUSD Elementary, Middle, and High School Students: November 2022-February 2023
- SJUSD Facilities Committee: November 1, 2022
- SJUSD Students With A Voice (SWAV): February 2023
- SJUSD Teachers Association (SJTA): January 19, 2023
- Special Education Families: December 8, 2022
- Special Education Students: November 2022-February 2023
- Superintendent Parent Advisory Committee (SPAC): January 19, 2023
- Superintendent Student Advisory Council (SSAC): December 6, 2022
- Tallares Familiares: February 17, 2023
- ThoughtExchanges – Districtwide, labor groups, English Language Advisory Committees (ELAC), School Site Councils (SSC), special education families: November, 2022-January, 2023

Additionally, from January 10 through February 13, 2023, a climate survey was administered to students in grades 4-12 as well as parents/guardians and staff across the district. The survey included items and categories aligned to LCAP actions and metrics. There were 21,288 total responses that included 10,280 student, 9,358 parent, and 1,650 staff responses.

Educational partner input was then reviewed within and across groups for common themes to identify both districtwide and student group-specific needs with an emphasis on English learners, low-income, and foster youth students. The themes by goal area that emerged from our educational partners include:

Goal 1 - Connected School Communities:

- Parent classes and workshops
- Resources to access food, clothing, and shelter
- Subsidized childcare, transportation, technology, clubs, programs, and fees
- Consistent, timely, and translated communication from the district and school sites to families
- Increase collaboration with community partners
- Peer and staff relationship building, clubs, sports, and community building events
- Chromebooks for teachers and students

Goal 2 - Healthy Environments for Social and Emotional Growth:

- Mental health staffing, supports, and wellness spaces for students and staff
- Inclusive and culturally responsive textbooks, materials, stories, celebrations, and programs
- Accountability, consequences, and training to address fighting, bullying, racism, harassment, drug use, and discrimination on campus
- Safety and security including campus supervision, fencing, crosswalks, parking lots, drop-off and pick-up zones
- Culturally diverse, healthy, and appetizing meal choices
- Staff diversity, recruitment, and retention

Goal 3 - Engaging Academic Programs:

- Engaging, fun, real-world experiences and opportunities
- Staffing such as teachers, intervention specialists, instructional assistants, bilingual instructional assistants, English language development teachers, translators, tutors, school community resource assistants, certified librarians
- Programs and services including tutoring, mentoring, academic intervention, summer and before/after school programs with an emphasis on math
- Science, Technology, Engineering, Arts, and Math (STEAM) related enrichment opportunities such as field trips, robotics, fine arts, music, whole-child
- Consistent use of software learning platforms across schools and classrooms

Goal 4 - Clear Pathways to Bright Futures:

- Programs such as Advancement Via Individual Determination (AVID), apprenticeship programs, Advance Placement (AP) and International Baccalaureate (IB) classes, Career Technical Education (CTE), CIVITAS, Improve Your Tomorrow (IYT), Rapid Learner, United College Action Network (UCAN), Visual and Performing Arts (VAPA)
- Access to academic counselors and Naviance
- Opportunities for all K-12 students to explore strengths, interests, and goals
- College and career counseling, awareness, workshops, resources, fairs, centers, tours, guest speakers, and internships
- Life skills and trade opportunities such as financial literacy, communications skills, driver education, culinary arts, computer science

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

Realigning and strengthening the district's strategic plan to the LCAP resulted in an updated strategic framework, which included a revised mission statement, newly created shared values, an equity lens statement, and four focus areas. A critical aspect of the updated strategic framework was the recognition that to better meet the needs of our students and families, support our continuous improvement work, and inform the planning of the LCAP, the district needed to expand the scope of listening and learning with educational partners in the community to ensure a diversity of voices were represented in the LCAP.

An expanded educational partner engagement process was implemented resulting in an increase in the number of diverse educational partners engaged, especially students, who provided their voice in the development of the LCAP as well as facilitated listening sessions. Additionally, the quality of educational partner feedback improved because of the questions being connected to the four focus areas. This allowed the district to identify needs and actions for our priority groups and, more broadly, for all our groups across the district.

The input collected from our educational partner groups was organized into common themes both within and across groups. These common themes were identified in consultation with the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC), district staff, and San Juan Youth Voice Advocates (SJYVA). Lastly, the summarized educational partner input as well as local and state data results were shared with district LCAP focus area teams and SELPA team who revised, removed, and added to the LCAP actions, services, and expenditures resulting in the revised LCAP for the 2023-24 school year.

Goals and Actions

Goal

Goal #	Description
1	Connected School Communities: Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.

An explanation of why the LEA has developed this goal.

Goals 1-4 were developed to focus the district's continuous improvement work and developed with our educational partners as part of our strategic planning process during the 2019-20 school year. Each goal is aligned and in response to the state and local Dashboard data areas, and reflective of the shared interests within and across educational partner groups.

To achieve each goal, actions, and metrics have been strategically grouped together based on an analysis of quantitative and qualitative data to identify potential causes contributing to Dashboard results. This analysis included a review of state and local data, educational partner voice, process maps, and research with a focus on improving student outcomes, experiences, and access to opportunities.

Performance will be measured using multiple metrics listed in the Measuring and Reporting Results section of each goal using the 3-year desired outcomes listed for each metric to monitor progress and improvement. To achieve each goal, actions and expenditures (see Actions section) will be implemented and updated annually based on a review of educational partner input and state and local data.

Measuring and Reporting Results

DEFINITION KEY	
Disparity	Maximum difference between any subgroup compared to the overall rate
ALL	All Students
AA	African American
HIS	Hispanic
EL	English Learner
RFEP	Reclassified Fluent English Proficient
FY	Foster Youth

DEFINITION KEY	
SWD	Students with Disabilities
SED	Socioeconomically Disadvantaged
HM	Homeless

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Chronic Absenteeism: Percentage of students who are chronically absent in grades TK-8. Metric Source: Local - Q-SIS	2018-19 Overall: 13% Disparity: 13.6% ALL 13% AA 25.7% HIS 14.7% WH 10.6% EL 12.4% RFEP 5.9% FY 25.0% SWD 19.2% SED 17.7% HM 26.6%	2021-22 Overall: 32.7% Disparity: 20.5% ALL 32.7% AA 50.7% HIS 38.9% WH 28.7% EL 30.0% RFEP 23.1% FY 41.0% SWD 40.4% SED 38.2% HM 53.2%	2022-23 Overall: 32.5% Disparity: 20.6% All 32.5% AA 48.2% HIS 37.5% WH 29.4% EL 29.6% RFEP 23.4% FY 38.5% SWD 39.0% SED 38.2% HM 53.1%		All: <10% Disparity: <8.6%
Attendance: Attendance rates for students in TK-8. Metric Source: Local - Q-SIS	2018-19 Overall: 95.2% Disparity: 2.6% ALL 95.2% AA 93.2% HIS 94.8% WH 95.5% EL 95.0% RFEP 96.6% FY 92.6% SWD 93.8% SED 94.3%	2021-22 Overall: 90.6% Disparity: 6.5% ALL 90.6% AA 84.9% HIS 89.5% WH 91.6% EL 91.5% RFEP 93.4% FY 88.8% SWD 88.3% SED 89.2%	2022-23 Overall: 87.4% Disparity: 4.7% All 87.4% AA 82.7% HIS 85.9% WH 88.1% EL 89.9% RFEP 86.4% FY 83.1% SWD 84.4% SED 86.5%		All: >95% Disparity: <2%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	HM 92.7%	HM 84.1%	HM 85.2%		
Parent and Family Engagement: District ratings on the parent and family engagement tool in all three areas: (1) building relationships, (2) building partnerships, and (3) seeking input for decision making. Metric Source: Local Performance Indicator - Parent and Family Engagement Self-Reflection Tool	2018-19 Relationships: Level 2 Partnerships: Level 3 Input: Level 3	2021-22 Relationships: Level 3 Partnerships: Level 3 Input: Level 3	2022-23 Relationships: Level 3 Partnerships: Level 3 Input: Level 3		All: Level 3 or higher
Participation, Engagement, and Motivation: Percentage of schools where at least 3/4 of students, parents, and staff respond "agree" or "strongly agree" to Participation/Engagement/Motivation. Metric Source: Local - District Climate Survey	2019-20 Students: 50.8% of schools Staff: 73% of schools Parents: 92.1% of schools	2021-22 Students: 52.2% of schools Staff: 80.6% of schools Parents: 61.2% of schools	2022-23 Students: 20.6% of schools Staff: 80.9% of schools Parents: 83.9% of schools		All: >70% of schools where 3/4 of students, staff, and parents respond "agree" or "strongly agree"

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
High Expectations and Caring Relationships: Percentage of schools where at least 3/4 of students, parents, and staff respond "agree" or "strongly agree" to High Expectations/Caring Relationships. Metric Source: Local - District Climate Survey	2019-20 Students: 76.2% of schools Staff: 85.7% of schools Parents: 93.7% of schools	2021-22 Students: 67.2% of schools Staff: 83.6% of schools Parents: 88.1% of schools	2022-23 Students: 50% of schools Staff: 79.4% of schools Parents: 73.5% of schools		All: >85% of schools where 3/4 of students, staff, and parents respond "agree" or "strongly agree"
Staffing Ethnic Diversity: Percentage of staff reflects the ethnic diversity of the student population for SJUSD. Metric Source: CALPADS	2019-20 Non-White Certificated: 21% Non-White Classified: 26%	2021-22 Non-White Certificated: 19.87% Non-White Classified: 27.63%	2022-23 Non-White Certificated: 20% Non-White Classified: 32.09%		Non-White Certificated Staff: 24.0% Non-White Classified Staff: 29.0%
Parent Engagement in Leadership Roles: Percentage of parents of EL, LI, FY, MKV, and SWD in leadership roles (e.g. School Site Council, Bond Oversight, C&S,	2019-20 36.4%	2021-2022 34.64%	2022-23 49.11%		>45%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Facilities, WSCC, ELAC, DELAC, CAC, LCAP PAC, SPAC, etc.). Metric Source: Local					

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Family and Community Engagement	Provide avenues where families are valued as active participants in building and maintaining strong school and home relationships. Provide information to parents on how to support instructional learning at home. Partner and build capacity with parents across our diverse district to take leadership roles that address specific school, region, and districtwide needs.	$1,440,158.00	Yes
1.2	Workforce Diversity	Improve recruitment, retention, and career development focused on increasing diversity of staff members who represent our student populations.	$1,093,808.00	Yes
1.3	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Provide responsive programs, curriculum, and instruction to support various English learner (EL) student characteristics and experiences. Bilingual Instructional Assistants (BIAs) to provide scaffolded support using primary language to students with beginning, intermediate, and advanced level English proficiency.	$4,057,047.00	Yes
1.4	Cultural Brokers	School community staff to connect families and students with resources and tools to navigate the American school system, provide culturally appropriate responses, and engage historically underserved	$1,734,505.00	Yes

Action #	Title	Description	Total Funds	Contributing
		populations in programs to improve academic and social-emotional outcomes.		

Goal Analysis [2022-23]

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

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

All actions within goal 1 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Staff shortage and vacancies at school sites
- Substitute shortage for staff to attend professional learning
- Staff resignations

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

Material differences between budgeted and estimated actual expenditures were due to staffing and substitute shortages, vacancies, and shifting funding to sources outside of the LCAP.

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

Actions: 1.1, 1.3, 1.4
Metrics:

- Chronic Absenteeism: Between 2018-19 and 2022-23, the disparity rate and overall percentage of chronically absent students in grades TK-8 increased. We have not yet met our desired outcome for the overall rate and disparity rate.
- Attendance: Between 2018-19 and 2022-23, the disparity rate increased and the overall attendance rate for students in grades TK-8 has decreased. We have not yet met our desired outcome for the overall rate and disparity rate.
- Participation, Engagement, and Motivation: Between 2019-20 and 2022-23, the percent of schools where at least 3/4 of students, parents, and staff respond “agree” or “strongly agree” on the district climate survey decreased for students, increased for staff, and decreased for parents. We have not yet met our desired outcome for students, staff, parents.
- High Expectations and Caring Relationships: Between 2019-20 and 2022-23, the percent of schools where at least 3/4 of students, parents, and staff respond “agree” or “strongly agree” on the district climate survey decreased for students, staff, and parents. We have not yet met our desired outcome for students, staff, parents.

- Parent Engagement in Leadership Roles: Between 2019-20 and 2022-23, the percentage of parents of unduplicated students in leadership roles increased, and we have met our desired outcome.
- Parent and Family Engagement: Between 2018-19 and 2022-23, district ratings on the parent engagement self-reflection tool remained constant for building relationships between school staff and families, building partnerships for student outcomes, and seeking input for decision-making. We are meeting our desired outcome.

Actions: 1.2

- Staffing Ethnic Diversity: Between 2019-20 and 2022-23, the percentage of staff that reflects the ethnic diversity of the student population for SJUSD has decreased for non-white certificated staff and increased for non-white classified staff. We have met our desired outcome for non-white classified staff and not yet met our desired outcome for non-white certificated staff.

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

Metrics:

- Parent Engagement in Leadership Roles: Metric description changed to specify priority student groups and district committees.

Actions:

- Action 1.1 increased funding and expanded to include two bilingual Communications Specialists in the district's communications department, a two-way text-messaging vendor with advanced translation features, Sierra Nevada Journeys summer academy, and additional support for west-end schools via a resource mobile benefiting both students and families.
- Action 1.2 (previously 1.5) increased funding and expanded to include Alder Teacher Residency program.
- Action 1.3 increased funding to hire additional bilingual instructional assistants and increase existing staff hours.
- Action 1.4 increased funding for staffing to provide additional essential support to immigrant and refugee students and families.

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

Goals and Actions

Goal

Goal #	Description
2	Healthy Environments for Social and Emotional Growth: All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.

An explanation of why the LEA has developed this goal.

Goals 1-4 were developed to focus the district's continuous improvement work and developed with our educational partners as part of our strategic planning process during the 2019-20 school year. Each goal is aligned and in response to the state and local Dashboard data areas, and reflective of the shared interests within and across educational partner groups.

To achieve each goal, actions, and metrics have been strategically grouped together based on an analysis of quantitative and qualitative data to identify potential causes contributing to Dashboard results. This analysis included a review of state and local data, educational partner voice, process maps, and research with a focus on improving student outcomes, experiences, and access to opportunities.

Performance will be measured using multiple metrics listed in the Measuring and Reporting Results section of each goal using the 3-year desired outcomes listed for each metric to monitor progress and improvement. To achieve each goal, actions and expenditures (see Actions section) will be implemented and updated annually based on a review of educational partner input and state and local data.

Measuring and Reporting Results

DEFINITION KEY	
Disparity	Maximum difference between any subgroup compared to the overall rate
ALL	All Students
AA	African American
HIS	Hispanic
EL	English Learner
RFEP	Reclassified Fluent English Proficient
FY	Foster Youth

DEFINITION KEY	
SWD	Students with Disabilities
SED	Socioeconomically Disadvantaged
HM	Homeless

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Suspension Rate: Percent of students who have one or more days of home/in-school suspension. Metric Source: Local - Q-SIS	2018-19 Overall: 6.74% Disparity: 14.31% ALL 6.74% AA 15.49% HIS 7.05% WH 5.65% EL 5.52% RFEP 5.68% SWD 10.69% FY 21.05% SED 9.14% HM 14.73%	2021-22 Overall: 3.86% Disparity: 17.29% ALL 3.86% AA 10.09% HIS 4.25% WH 2.86% EL 3.56% RFEP 2.78% SWD 7.87% FY 21.15% SED 5.98% HM 10.12%	2022-23 Overall: 3.74% Disparity: 11.97% All 3.74% AA 8.45% HIS 4.11% WH 3.00% EL 2.95% RFEP 3.58% SWD 5.95% FY 15.71% SED 4.93% HM 6.90%		All: <4.7% Disparity: <9.3%
Suspension: Number of days of instruction lost to home/in-school suspension per 100 students. Metric Source: Local - Q-SIS	2018-19 Overall: 16.9 days Disparity: 53.3 days ALL 16.9 days AA 48.4 days HIS 17.5 days WH 12.8 days EL 13.7 days RFEP 13.7 days SWD 31.4 days FY 70.2 days SED 24.4 days	2021-22 Overall: 8.28 days Disparity: 44.12 days ALL 8.28 days AA 23.02 days HIS 9.07 days WH 5.89 days EL 13.04 days RFEP 6.16 days SWD 17.43 days FY 52.40 days SED 13.03 days	2022-23 Overall: 6.79 days Disparity: 34.22 days All 6.79 days AA 17.09 days HIS 7.41 days WH 5.12 days EL 4.44 days RFEP 5.03 days SWD 12.73 days FY 41.01 days SED 8.60 days		All: <14.9 days Disparity: <47 days

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	HM 48.1 days	HM 20.53 days	HM 14.96 days		
Expulsion Rate: Percentage of students expelled from school. Metric Source: DataQuest	2018-19 Overall: 0.07% Disparity: 0.13% ALL 0.07% AA 0.19 % HIS 0.10% WH 0.04% EL 0.04% SWD 0.03% FY 0.20% SED 0.09% HM 0.15%	2020-21 Overall: 0.002% Disparity: 0.003% All 0.002% AA 0.00% HIS 0.00% WH 0.005% EL 0.0% SWD 0.0% FY 0.0% SED 0.0% HM 0.0%	2021-22 Overall: 0.001% Disparity: 0.009% All 0.001% AA 0.003% HIS 0.001% WH 0.001% EL 0.0% SWD 0.002% FY 0.01% SED 0.001% HM 0.002%		Maintain Levels
High School Dropout Rate: Percentage of high school students who dropout (based on the 4-year cohort outcomes). Metric Source: Dataquest	2018-19 Overall: 6.6% Disparity: 30.4% ALL 6.6% AA 11.8% HIS 7.5% WH 5.5% EL 18.4% SWD 13.4% SED 9.6% FY 37.0% HM 20.5%	2020-21 Overall: 6.11% Disparity: 14.82% All 6.11% AA 9.5% HIS 9.25% WH 4.99% EL 12.55% SWD 8.60% SED 8.91% FY 20.93% HM 16.80%	2021-22 Overall: 8.4% Disparity: 16.6% All 8.4% AA 13% HIS 8.3% WH 7.5% EL 16% SWD 13.5% SED 11.6% FY 25% HM 20.2%		All: <5.6% Disparity: <25.4%
Middle School Dropout Rate:	2018-19 24 Students	2021-22 11 students	2022-23		<20 Students

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of middle school students (grades 6-8) who dropout of school. Metric Source: CALPADS			Unavailable - Data not yet released by California Department of Education.		
School Culture and Sense of Belonging: Percentage of schools where at least 3/4 of students, parents, and staff respond "agree" or "strongly agree" to School Culture/Sense of Belonging. Metric Source: Local - District Climate Survey	2021-22 (New metric)	2021-22 Students: 50.7% of schools Staff: 70.1% of schools Parents: 79.1% of schools	2022-23 Students: 50% of schools Staff: 70.6% of schools Parents: 79.4% of schools		Increase by 5% of schools where 3/4 of students, staff, and parents respond "agree" or "strongly agree"
Safety: Percentage of schools where at least 3/4 of students, parents, and staff respond "agree" or "strongly agree" to Safety. Metric Source: Local - District Climate Survey	2019-20 Students: 82.5% of schools Staff: 82.5% of schools Parents: 95.2% of schools	2021-22 Students: 52.2% of schools Staff: 70.1% of schools Parents: 89.6% of schools	2022-23 Students: 54.4% of schools Staff: 64.7% of schools Parents: 86.8% of schools		All: >85% of schools where 3/4 of students, staff, and parents respond "agree" or "strongly agree"

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
School Facilities: All schools meet or exceed a "Good" rating on the Facilities Inspection tool. Metric Source: SARC	2019-20 100%	2020-21 100%	2021-22 98.82%		100%

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Multi-Tiered System of Supports for Social-Emotional Health	Provide Tier 1, 2, and 3 supports to sites through direct services to students along with professional development based on site need.	$6,229,237.00	Yes
2.2	Prevention Services	Support school sites and students with vision screening, reducing substance abuse, and creating physically, socially, and emotionally safe environments.	$555,767.00	Yes
2.3	Inclusive School Climate and Equity	Build and create culturally responsive, psychologically, socially, emotionally, and academically safe environments by lifting student voice, developing student leaders and advocates, and providing professional development (PD) for staff.	$2,145,904.00	Yes
2.4	School Climate Improvement	Provide professional development to support sites with student engagement and alternative practices to suspension such as Positive Behavioral Interventions and Supports (PBIS), Restorative Practices (RP), social emotional learning (SEL).	$336,633.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.5	School Site Supports for Safe Environments	Staff to improve safety, security, supervision, relationships, and connections with targeted student groups. Staff training to address fighting, bullying, racism, harassment, drug use, and discrimination on campus.	$6,108,665.00	Yes

Goal Analysis [2022-23]

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

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

All actions within goal 2 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Shift from a reactive approach during COVID to a proactive approach post-COVID to implementing programs and services
- Staff shortage and vacancies impacted club supervision, ability to meet Teen Intervene referrals, and resulted in delayed start for bullying prevention programs
- Club participation due to student scheduling conflicts
- Student transportation to district office for leadership meetings
- Substitute shortage impacted staff professional development attendance

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

Material differences between budgeted and estimated actual expenditures were due to staffing and substitute shortages, vacancies, and shifting funding to sources outside of the LCAP.

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

Actions: 2.1, 2.4
Metrics:

- Suspension Rate: Between 2018-19 and 2022-23, the disparity rate and overall percentage of students who have one or more days of home/in-school suspension decreased, most prominently for AA, FY, and HM students. While we are meeting our desired outcome for the overall rate, we have not yet met the desired outcome for the disparity rate.

- Suspension: Between 2018-19 and 2022-23, the disparity rate and overall number of days of instruction lost to home/in-school suspension per 100 students decreased, most prominently for AA, SWD, FY, and HM students. We are meeting our desired outcome for the overall rate and disparity rate.
- Expulsion Rate: Between 2018-19 and 2021-22, the disparity rate and overall percentage of students expelled from school decreased, most prominently for AA, FY, and HM students. We are meeting our desired outcome for the overall rate and disparity rate.

Actions: 2.1, 2.3, 2.4
Metrics:

- High School Dropout Rate: Between 2018-19 and 2021-22, the percentage of high school students who dropped out (based on the 4-year cohort outcomes) increased. However, the dropout rate decreased for FY students and the disparity rate decreased. While we are meeting our desired outcome for the disparity rate, we have not yet met the desired outcome for the overall rate.
- Middle School Dropout Rate: Between 2018-19 and 2021-22, the number of middle school students (grades 6-8) who dropped out of school decreased, and we are meeting our desired outcome.
- School Culture and Sense of Belonging: Between 2021-22 and 2022-23, the percent of schools where at least 3/4 of students, parents, and staff respond “agree” or “strongly agree” on the district climate survey remained constant for students, staff, and parents. We have not yet met our desired outcome for students, staff, parents.

Actions: 2.1, 2.2, 2.4, 2.5
Metrics:

- Safety: Between 2019-20 and 2022-23, the percent of schools where at least 3/4 of students, parents, and staff respond “agree” or “strongly agree” on the district climate survey decreased for students, staff, and parents. We have not yet met our desired outcome for students, staff, parents.

Actions: 2.5 Metrics:

- School Facilities: Between 2019-20 and 2021-22, the percent of schools meeting or exceeding a "good" rating on the Facilities Inspection Tool decreased, and we have not yet met our desired outcome.

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

Metrics:

- High School Dropout Rate: Metric source changed to Dataquest to increase public access to information.

Actions:

- Action 2.2 increased funding for access to vision screening at seven high-density sites, and expansion of Safe School Ambassadors and Safe School Buddies programs.

- Action 2.3 increased funding and revised description to include student leadership, advocacy development programs, and community partnerships.
- Action 2.4 revised title and description to improve clarity and conciseness.
- Action 2.5 increased funding for campus supervision and relationship building with students, and revised description to improve clarity and conciseness.

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

Goals and Actions

Goal

Goal #	Description
3	Engaging Academic Programs: All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic minded.

An explanation of why the LEA has developed this goal.

Goals 1-4 were developed to focus the district's continuous improvement work and developed with our educational partners as part of our strategic planning process during the 2019-20 school year. Each goal is aligned and in response to the state and local Dashboard data areas, and reflective of the shared interests within and across educational partner groups.

To achieve each goal, actions, and metrics have been strategically grouped together based on an analysis of quantitative and qualitative data to identify potential causes contributing to Dashboard results. This analysis included a review of state and local data, educational partner voice, process maps, and research with a focus on improving student outcomes, experiences, and access to opportunities.

Performance will be measured using multiple metrics listed in the Measuring and Reporting Results section of each goal using the 3-year desired outcomes listed for each metric to monitor progress and improvement. To achieve each goal, actions and expenditures (see Actions section) will be implemented and updated annually based on a review of educational partner input and state and local data.

Measuring and Reporting Results

DEFINITION KEY	
Disparity	Maximum difference between any subgroup compared to the overall rate
ALL	All Students
AA	African American
HIS	Hispanic
EL	English Learner
RFEP	Reclassified Fluent English Proficient

DEFINITION KEY	
FY	Foster Youth
SWD	Students with Disabilities
SED	Socioeconomically Disadvantaged
HM	Homeless

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
English Language Arts State Assessment: Percentage of students who meet or exceed the ELA standards as measured by CAASPP (and i-Ready in 2020-21). Metric Source: California School Dashboard - English Language Arts Indicator	2018-19 CAASPP: Grades 3-8, 11 Overall: 46.6% Disparity: 40.23% ALL 46.6% AA 24.7% HIS 34.9% WH 53.7% EL 6.37% SWD 15.7% SED 31.5% FY 21.1% HM 22.3%	2020-21 CAASPP: Grade 11 Overall: 66.81% Disparity: 54.17% CAASPP: Grade 11 All 66.81% AA 36.37% HIS 57.64% WH 71.11% EL 12.64% SED 49.64% SWD 27.59% FY N/A HM 28.13% 2020-21 i-Ready: Grades 3-8 Overall: 13.3% Disparity: 13.3% All 13.3% AA 5.1% HIS 8.0% WH 16.7% EL 1.3% SED 6.1%	2021-22 CAASPP: Grades 3-8, 11 Overall: 42.62% Disparity: 34.88% All 42.62% AA 20.7% HIS 33.68% WH 51.32% EL 7.74% SWD 14.19% SED 27.43% FY 20.0% HM 18.15%		All: >55.6% Disparity: <30.23%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		SWD 4.7% FY 0% HM 4.0%			
Math State Assessment: Percentage of students who meet or exceed math standards as measured by CAASPP (and i-Ready in 2020-21). Metric Source: California School Dashboard - Mathematics Indicator	2018-19 CAASPP: Grades 3-8, 11 Overall: 37.2% Disparity: 29.22% ALL 37.2% AA 14.3% HIS 23.9% WH 44.9% EL 7.98% SED 22.9% SWD 13.1% FY 16.8% HM 13.1%	2020-21 CAASPP: Grade11 Overall: 43.31% Disparity: 34.77% All 43.31% AA 15.21% HIS 27.67% WH 47.14% EL 12.99% SED 28.19% SWD 8.54% FY N/A HM 13.79% 2020-21 i-Ready: Grades 3-8 Overall: 4.7% Disparity: 4% All 4.7% AA 0.8% HIS 1.9% WH 5.3% EL 0.7% SED 1.8% SWD 1.1% FY N/A HM 1.6%	2021-22 CAASPP: Grades 3-8, 11 Overall: 29.55% Disparity: 24.26% All 29.55% AA 10.37% HIS 20.01% WH 37.28% EL 5.29% SWD 10.28% SED 16.56% FY 11.11% HM 9.52%		All: >46.2% Disparity: <19.22%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Science Standards: Percentage of students who meet or exceed the science standards. Metric Source: Test Results for California's Assessments - CAST and CAA	2021-22 CAAST: Grades 5, 8, and once in HS Overall: 30.51% Disparity: 28.7% All 30.51% AA 9.51% HIS 21.72% WH 37.89% EL 1.81% SWD 11.81% SED 17.85% FY 11.54% HM 11.49%	2022-23 Unavailable - Data not yet released by California Department of Education.			All: Increase by 5% Disparity: <10%
Implementation of State Academic Standards: District ratings on the implementation of state academic standards in all three areas: (1) recently adopted academic standards and/or curriculum frameworks, (2) other adopted academic standards, and (3) support for teachers and administrators.	2020-21 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.9 Other Adopted Academic Standards: 4 Support for Teachers and Administrators: 4	2021-22 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.7 Other Adopted Academic Standards: 3.6 Support for Teachers and Administrators: 4	2022-23 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.7 Other Adopted Academic Standards: 3.6 Support for Teachers and Administrators: 4		All: Level 4 or higher

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: Local Performance Indicator - Implementation of State Academic Standards Self-Reflection Tool					
English Language Progress: Percentage of English learners who demonstrate improvement using ELPI levels on the ELPAC. Metric Source: California School Dashboard - English Learner Progress Indicator	2018-19 52.55%	2021-22 51.8%	2022-23 Unavailable - Data not yet released by California Department of Education.		>61.5%
English Language Learner Reclassification: Percentage of English learners who are reclassified to Fluent English Proficient. Metric Source: CALPADS	2020-21 6.3%	2021-22 6.53%			>5.5%
Standards Access: Percentage of	2019-20 100%	2020-21 100%	2021-22 100%		100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
students who have access to standards-aligned instructional materials. Metric Source: SARC					
Credentialed Staffing: Percentage of teachers properly credentialed and appropriately assigned. Metric Source: SARC	2020-21 71.8%	2021-22 Unavailable - Data not yet released by California Department of Education.	2022-23 Unavailable - Data not yet released by California Department of Education.		>95%
Text Level / iReady Reading K-2: Percentage of students who meet or exceed the ELA standards measured by site text level assessment or i-Ready reading assessment. Metric Source: Local - Illuminate	2021-22 Text Level/i-Ready Overall: 41.1% Disparity: 21% All 41.1% AA 28.0% HIS 36.8% WH 49.4% EL 20.1% SED 33.1% SWD 26.3% FY 45.5% HM 25.2%	2022-23 Unavailable - Assessment administered in the Spring.			All: >65.8% Disparity: <17.2%
Integrated Math 1 Completion: Percentage of Grade	2018-19 Overall: 61.4% Disparity: 46%	2021-22 Overall: 59.3% Disparity: 37.8%	2022-23 Overall: 41.0% Disparity: 21.9%		All: >64.4% Disparity: <41%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
9 students who successfully pass IM1 with a C or better by the end of their grade 9 year. Metric Source: Local - Q-SIS	ALL 61.4% AA 38.3% HIS 52.7% WH 66.8% EL 34.2% RFEP 65.5% FY 15.4% SED 49.1% SWD 34.0% HM 33.5%	ALL 59.3% AA 53% HIS 51.7% WH 63.8% EL 43.7% RFEP 66.2% FY 21.4% SED 50.6% SWD 41.1% HM 38%	All 53.2% AA 41.0% HIS 44.8% WH 57.5% EL 33.3% RFEP 61.2% FY 54.5% SED 42.0% SWD 36.1% HM 31.3%		

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Math	Support practitioners in creating thinking-based classrooms with rich dialogue, engaging tasks, and targeted assessment. Strategies to incorporate real-world problem-solving situations, and equitable access to learning for all students such as culturally responsive teaching and Universal Design for Learning (UDL).	$548,847.00	Yes
3.2	Literacy	Support practitioners through meaningful professional learning around research-based assessment and literacy instruction that engages students, infuses principles of UDL, and meets students' specific needs in both English language arts and history-social science.	$88,480.00	Yes
3.3	Intervention	Support implementation of interventions using relevant data to target instruction and monitor literacy and math.	$314,109.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.4	Middle and High School Integrated Math Support	Provide middle and high schools support with Integrated Math 1 (IM1) implementation and funds to support other academic and social-emotional needs.	$1,396,153.00	Yes
3.5	Integrated and Designated English Language Development (ELD)	Provide meaningful access for English learners (EL) through integrated & designated ELD instruction using the EL Roadmap. Implementation support for ELD focused on differentiated instructional strategies that target the academic and language needs of students with various EL profiles.	$8,794,440.00	Yes
3.6	Science	Support implementation of Next Generation Science Standards (NGSS), including professional learning for NGSS-aligned instructional materials, focusing on equitable access, engagement, and relevancy for all students.	$89,835.00	No
3.7	Supplemental Arts & Physical Fitness	Provide access to before and after school programs, especially for our targeted groups; professional learning opportunities focused on differentiating instruction for all learners; ensure students have the materials and supplies needed for learning at school and at home; and enrichment opportunities that provide extended learning beyond the instructional day.	$52,800.00	Yes
3.8	Academic Supports	Provide central support and staffing for implementation of English language development (ELD) and content standards to support K-12 teachers, administrators, and classified staff. This includes program specialists and teachers on special assignments (TOSAs) across all content areas including ELD to provide professional learning focused on data analysis, designated and integrated ELD, and implementation of Guided Language Acquisition Design (GLAD) strategies for integrated ELD.	$1,800,464.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.9	School Site Innovation	Provide support to Title I schools focused on academic and social-emotional learning (i.e. instructional administrative support, co-teaching model, newcomer support).	$2,737,724.00	Yes
3.10	Professional Growth	In collaboration with San Juan Teachers Association (SJTA), provide peer support and training to new and veteran teachers in a system of professional growth.	$3,550,820.00	Yes
3.11	Instructional and Support Services	Provide instructional and support services for all students, and ensure staff are properly credentialed and appropriately assigned.	$312,198,387.00	No
3.12	American Indian Education Program (AIEP)	This program addresses the unique cultural, language, and education related academic needs of American Indian and Alaska Native students. The services provided are tutoring, reading groups, and classroom visits, cultural programs and events, college prep programs, scholarship writing, student support and advocacy, and milestone celebrations.	$61,886.00	No

Goal Analysis [2022-23]

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

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

All actions within goal 3 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Staff shortage impacting ability to finding highly qualified staff to fill vacancies, teach before and after school programs, and implement programs and services
- Substitute shortage for staff to attend professional learning

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

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

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

Actions: 3.1, 3.3, 3.4, 3.5, 3.8, 3.9, 3.10, 3.11
Metrics:

- Math State Assessment: Between 2018-19 and 2021-22, the overall percentage of students in grades 3-8 and 11 that met or exceeded math standards as measured by CAASPP decreased, most prominently for WH, SED, and FY students. However, the disparity rate decreased. We have not yet met our desired outcome for the overall rate and disparity rate.
- Integrated Math 1 Completion: Between 2018-19 and 2022-23, the overall percentage of students in grade 9 who successfully passed IM1 with a C or better by the end of their grade 9 year decreased. However, the disparity rate decreased and the percentage of AA, FY, and SWD who passed IM1 increased, most prominently for FY students. While we are meeting our desired outcome for the disparity rate, we have not yet met the desired outcome for the overall rate.

Actions: 3.2, 3.3, 3.5, 3.8, 3.9, 3.10, 3.11
Metrics:

- English Language Arts State Assessment (ELA): Between 2018-19 and 2021-22, the overall percentage of students in grades 3-8 and 11 that met or exceeded ELA standards as measured by CAASPP decreased, most prominently for AA, SED, and HM students. However, the disparity rate has decreased. We have not yet met our desired outcome for the overall rate and disparity rate.
- Text Level / i-Ready Reading K-2: New baseline was established in 2021-22. Comparison data will be available at the end of the 2022-23 school year and included in the 2023-24 LCAP.

Actions: 3.6
Metrics:

- Science Standards: New metric and baseline was established in 2021-22. 2022-23 data will be available for comparison when the 2023 California School Dashboard is released.

Actions: 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11, 3.12

- Implementation of State Academic Standards: Between 2020-21 and 2022-23, district ratings on the implementation of state academic standards decreased in the area of recently adopted academic standards and/or curriculum frameworks; decreased in the area of other adopted academic standards; and remained constant in the area of support for teachers and administrators. We have not yet met our desired outcome.

Actions: 3.5, 3.10, 3.11
Metrics:

- English Language Progress: Between 2018-19 and 2021-22, the percentage of English language learners who demonstrate improvement using ELPI levels on the ELPAC remained constant and we have not yet met our desired outcome.
- English Language Learner Reclassification: Between 2020-21 and 2021-22, the percentage of English language learners who reclassified to Fluent English Proficient remained constant and we have met our desired outcome.

Actions: 3.11
Metrics:
- Credentialed Staffing: New baseline was established in 2020-21. 2021-22 data has not yet been released by the California Department of Education for comparison.

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

Metrics:
- English Language Arts State Assessment: 2018-19 English learner data incorrect resulting in adjustment to 2018-19 disparity rate and 2023-24 desired outcome.
- Math State Assessment: 2018-19 English learner data incorrect resulting in adjustment to 2018-19 disparity rate and 2023-24 desired outcome.
- Science Standards: New metric and baseline established in 2021-22.
- Credentialed Staffing: New baseline year due to California Department of Education change in methodology for calculating metric.
- Text Level/i-Ready Reading K-2: New baseline year due to metric change in 2021-22 that includes both Text level and i-Ready.

Actions:
- Action 3.4 and 3.6 description revised to improve clarity and conciseness.

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

Goals and Actions

Goal

Goal #	Description
4	Clear Pathways to Bright Futures: Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career and bright futures filled with opportunity.

An explanation of why the LEA has developed this goal.

Goals 1-4 were developed to focus the district's continuous improvement work and developed with our educational partners as part of our strategic planning process during the 2019-20 school year. Each goal is aligned and in response to the state and local Dashboard data areas, and reflective of the shared interests within and across educational partner groups.

To achieve each goal, actions, and metrics have been strategically grouped together based on an analysis of quantitative and qualitative data to identify potential causes contributing to Dashboard results. This analysis included a review of state and local data, educational partner voice, process maps, and research with a focus on improving student outcomes, experiences, and access to opportunities.

Performance will be measured using multiple metrics listed in the Measuring and Reporting Results section of each goal using the 3-year desired outcomes listed for each metric to monitor progress and improvement. To achieve each goal, actions and expenditures (see Actions section) will be implemented and updated annually based on a review of educational partner input and state and local data

Measuring and Reporting Results

DEFINITION KEY	
Disparity	Maximum difference between any subgroup compared to the overall rate
ALL	All Students
AA	African American
HIS	Hispanic
EL	English Learner
RFEP	Reclassified Fluent English Proficient
FY	Foster Youth

DEFINITION KEY	
SWD	Students with Disabilities
SED	Socioeconomically Disadvantaged
HM	Homeless

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate: Percentage of students who graduate high school within 4 years. Metric Source: DataQuest	2018-19 Overall: 88% Disparity: 34.3% ALL 88.0% AA 79.2% HIS 85.5% WH 89.6% EL 77.3% SWD 67.5% SED 82.6% FY 53.7% HM 68.7%	2020-21 Overall: 87.1% Disparity: 42.9% All 87.1% AA 78% HIS 84.2% WH 92.3% EL 65.8% SWD 64.2% SED 81.2% FY 44.2% HM 66.8%	2021-22 Overall: 87.4% Disparity: 26.7% All 87.4% AA 80% HIS 88.3% WH 88.9% EL 69.5% SWD 70.6% SED 82.7% FY 60.7% HM 71.8%		All: >89% Disparity: <29.3%
College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator. Metric Source: California School Dashboard - College/Career Indicator	2018-19 Overall: 41.1% Disparity: 39.1% All 41.1% AA 16.1% HIS 31.8% WH 44.9% EL 8.0% RFEP 5.68% SWD 4.5% FY 2.0% SED 25.9% HM 13.9%	2021-22 Unavailable - No Dashboard data available.	2022-23 Unavailable - Data not yet released by California Department of Education.		All: >47.1% Disparity: <29.1%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
A-G Completion: Percentage of graduating seniors who meet the A-G college requirements. Metric Source: CALPADS	2018-19 Overall: 45.6% Disparity: 45.6% ALL 45.6% AA 23.9% HIS 37.0% WH 48.9% EL 9.5% SWD 4.3% SED 28.6% FY 0.0% HM 16.7%	2020-21 Overall: 45.2% Disparity: 45.2% All 45.2% AA 30.91% HIS 39.45% WH 46.73% EL 8.84% SWD 10.11% SED 32.93% FY 0% HM 21.14%	2021-22 Overall: 49.7% Disparity: 33% All 40.7% AA 16.8% HIS 35.1% WH 45.4% EL 8.7% SWD 8.9% SED 26.8% FY 7.7% HM 17.2%		All: >48.6% Disparity: <35.6%
CTE Completion: Percentage of graduating seniors who complete at least one CTE pathway. Metric Source: CALPADS	2018-19 Overall: 8.9% Disparity: 8.9% ALL 8.9% AA 5.8% HIS 11.6% WH 7.4% EL 6.1% SWD 9.1% SED 10.6% FY 0% HM 10.2%	2020-21 Overall: 13.18% Disparity: 13.18% All 13.18% AA 13.33% HIS 12.82% WH 13.58% EL 11.56% SWD 11.99% SED 15.59% FY 0% HM 13.82%	2021-22 Overall: 12.7% Disparity: 5.5% All 12.7% AA 12.3% HIS 11.5% WH 13.6% EL 7.2% SWD 12.8% SED 13.2% FY 7.7% HM 8.2%		All: >11.9% Disparity: <3.9%
A-G and CTE Completion: Percentage of graduating seniors who meet the A-G	2018-19 Overall: 4.3% Disparity: 4.3% ALL 4.3%	2020-21 Overall: 5.41% Disparity: 5.41% All 5.41%	2021-22 Overall: 5.7% Disparity: 5.7% All 5.7%		All: >7.3% Disparity: <3.6%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
college requirements and complete at least one CTE pathway. Metric Source: CALPADS	AA 2.6% HIS 4.6% WH 3.6% EL 0.7% SWD 0.0% SED 3.7% FY 0% HM 5.6%	AA 2.42% HIS 5.36% WH 5.48% EL 68% SWD 1.5% SED 5.89% FY 0% HM 1.63%	AA 1.3% HIS 4.6% WH 6.6% EL 0.5% SWD 1.6% SED 4.3% FY 0% HM 1.6%		
A-G or CTE Completion: Percentage of graduating seniors who meet the A-G college requirements or complete at least one CTE pathway. Metric Source: CALPADS Metric Source: CALPADS	2018-19 Overall: 50.1% Disparity: 50.1% ALL 50.1% AA 27.1% HIS 44.1% WH 52.7% EL 15.0% SWD 13.4% SED 35.5% FY 0% HM 21.3%	2020-21 Overall: 52.97% Disparity: 52.97% All 52.97% AA 41.82% HIS 46.92% WH 54.84% EL 19.73% SWD 20.6% SED 42.64% FY 0% HM 33.33%	2021-22 Overall: 47.8% Disparity: 32.4% All 47.8% AA 27.7% HIS 42.0% WH 52.3% EL 15.5% SWD 20.2% SED 35.6% FY 15.4% HM 23.8%		All: >55.1% Disparity: <40.1%
College and Career Indicators (AP or IB Exam Performance): Percentage of graduating seniors who receive a passing score on one or more AP or IB exams.	2018-19 Overall: 21.3% Disparity: 21% ALL 21.3% AA 6.9% HIS 15.3% WH 23.7% EL 24.7% SED 9.6%	2020-21 Overall: 17,54% Disparity: 17,54% All 17.54% AA 10.10% HIS 11.52% WH 17.16% EL 5.1% SED 10.67%	2021-22 Overall: 18.6% Disparity: 18.6% All 18.6% AA 3.2% HIS 16.5% WH 20.9% EL 0.7% SWD 1.3%		>30.3% Disparity <16%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: Local - AEP Report	SWD 0.4% FY 0.3% HM 4.6%	SWD 1.54% FY 0% HM 3.68%	SED 9.9% FY 0% HM 5.5%		
College and Career Indicators (Early Assessment Program ELA): Percentage of grade 11 students who take the EAP and demonstrate preparedness for college and career (conditional or unconditional). Metric Source: Local - CAASPP Scores	2018-19 Overall: 52.6% Disparity: 40.3% ALL 52.6% AA 37.2% HIS 42.3% WH 57.2% EL 37.2% SED 35.8% SWD 12.3% FY 18.8% HM 27.5%	2020-21 Overall: 28.8% Disparity: 25% All 28.8% AA 10.2% HIS 18.7% WH 35.3% EL 17.4% SED 15.8% SWD 6.7% FY 9.5% HM 3.8%	2021-22 Overall: 54.5% Disparity: 52.3% All 54.5% AA 43.5% HIS 41.8% WH 61.5% EL 2.2% SWD 16.1% SED 38.6% FY 14.3% HM 33.3%		All: >59.6% Disparity: <30.3%
College and Career Indicators (Early Assessment Program Math): Percentage of grade 11 students who take the EAP and demonstrate preparedness for college and career (conditional or unconditional) as measured by the Early Assessment Program (EAP).	2018-19 Overall: 31.2% Disparity: 25.6% ALL 31.2% AA 10.6% HIS 18.2% WH 35.8% EL 20.7% SED 16.3% SWD 5.6% FY 5.6% HM 5.7%	2020-21 Overall: 17% Disparity: 17% All 17.0% AA 3.7% HIS 8.3% WH 21% EL 10.5% SED 8.1% SWD 2.6% FY 0% HM 1.5%	2021-22 Overall: 27% Disparity: 27% All 27.0% AA 13.8% HIS 12% WH 32.9% EL 1.5% SWD 5.5% SED 12.2% FY 0% HM 4%		All: >38.2% Disparity: <15.6%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: Local - CAASPP Scores					
Broad Course of Study: Percentage of students in TK-5 who receive a broad course of study based on enrollment in ELA, math, science, social science, and PE. Metric Source: Local - Q-SIS	2019-20 92.8%	2021-22 89.83%	2022-23 90.2%		>95%
Broad Course of Study: Percentage of students in 6-8 who receive a broad course of study based on enrollment in ELA, math, science, social science, and PE. Metric Source: Local - Q-SIS	2019-20 95.6%	2021-22 94.9%	2022-23 92.10%		Maintain Levels
Broad Course of Study: Percentage of 9-12 grade students who receive a broad course of study based on enrollment in course/graduation	2019-20 English Language Arts: 96.9% Math: 85.5% Science: 75.9% Social Studies: 79.4%	2021-22 English Language Arts: 95.4% Math: 87.1% Science: 74.5% Social Studies: 81.2%	2022-23 English Language Arts: 94.5% Math: 89.5% Science: 80.2% Social Studies: 79.9%		Maintain Levels

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
requirements in English language arts, math, science, social science, foreign language, physical education, and Visual and Performing Arts (VAPA). Metric Source: Local - Q-SIS	Foreign Language: 51.7% VAPA: 43% Physical Education: 60.2%	Foreign Language: 69.5% VAPA: 43.9% Physical Education: 60.7%	Foreign Language: 56% VAPA: 44.8% Physical Education: 59.9%		
On Track for Graduation - Elementary Grades: Percentage of students who receive a 1 in English Language Arts or Math. Metric Source: Local - Q-SIS	2019-20 Overall: 23.1% Disparity: 23.2% ALL 23.1% AA 32.1% HIS 26.8% WH 17.6% EL 46.3% SED 32.3% SWD 25.8% FY 37.6% HM 39.4%	2021-22 Overall: 25.5% Disparity: 24.5% ALL 25.5% AA 34.6% HIS 29.3% WH 18.2% EL 50% SED 34.4% SWD 26% FY 30.2% HM 44.9%	2022-23 Overall: 23.9% Disparity: 22.1% All 23.9% AA 34.1% HIS 24.7% WH 18.2% EL 46% SED 33.5% SWD 26.2% FY 38.8% HM 41.4%		<20.1% Disparity: <18.5%
On Track for Graduation - Middle School Grades: Percentage of students who receive a D/F.	2019-20 Overall: 28.4% Disparity: 30.5% ALL 28.4% AA 47.6% HIS 37.3% WH 22.6%	2021-22 Overall: 27.8% Disparity: 23.9% ALL 27.8% AA 44.3% HIS 33.7% WH 21.1%	2022-23 Overall: 28.8% Disparity: 29.6% All 28.8% AA 42.2% HIS 37.7% WH 22.7%		<21.4% Disparity: <23%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: Local - Q-SIS	EL 48.5% SED 40.4% SWD 41% FY 47.2% HM 58.9%	EL 49% SED 38.2% SWD 31.4% FY 50% HM 51.7%	EL 48.7% SED 40.8% SWD 30.3% FY 48.1% HM 58.4%		
On Track for Graduation - High School Grades: Percentage of students who receive a D/F. Metric Source: Local - Q-SIS	2019-20 Overall: 29.3% Disparity: 25.2% ALL 29.3% AA 44.7% HIS 38.3% WH 25% EL 50.3% SED 40.5% SWD 42.9% FY 52.5% HM 54.5%	2021-22 Overall: 30.2% Disparity: 24.8% ALL 30.2% AA 47.4% HIS 37.8% WH 24.4% EL 53.7% SED 42% SWD 40.2% FY 44.7% HM 55.1%	2022-23 Overall: 32.2% Disparity: 26.3% All 32.2% AA 50% HIS 41% WH 26.1% EL 54.6% SED 45.3% SWD 41% FY 45.1% HM 58.5%		<22.3% Disparity: <19%

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	School Counseling	Develop and maintain a K-12 comprehensive school counseling curriculum to provide tier 1 support for all students (including graduation track and certificate of completion) focused on three domains: college/career readiness, academic and social-emotional learning.	$2,308,634.00	Yes
4.2	Alignment of Resources for English learner	Align interpreters and bilingual assistants to the six most commonly spoken languages other than English to support the academic success of our English learners and newcomers. Provide programs to	$1,031,499.00	Yes

Action #	Title	Description	Total Funds	Contributing
	Programs and Services	meet the needs of specific populations: Newcomers, Long-term English learners (LTELs); grade-level programs such as English Language Proficiency Assessments for California (ELPAC) boot camp. Staff to translate foreign transcripts. School-Community Resource Assistants to support families with understanding available school programs, internal and external resources, parent-teacher conferences, etc. Translators to support students and families with Individualized Education Program (IEP), enrollment, translation of documents, and interpretation.		
4.3	Post-Secondary Opportunities and Exposure	Expose students to opportunities through lessons in Naviance, counseling core instruction, Equal Opportunities Schools' partnership, dual enrollment, and Career Technical Education (CTE) outreach so that all students will know and understand post-secondary opportunities such as community colleges, universities, military, trade schools, and career pathways where students can begin working immediately after graduation.	$734,371.00	Yes
4.4	Alternative Education and Credit Recovery	Provide students with alternative education and credit recovery options to high school graduation. Exposure to college and career options to support students who want an alternative route to finish high school and/or who become credit deficient. Subsidize early childhood education program fees for low-income parents and pregnant teens.	$2,551,593.00	Yes
4.5	Summer Opportunities and Enrichment	Intervention and enrichment opportunities for students who are at risk from not being on grade level.	$723,855.00	Yes
4.6	Early Childhood Education	Support all students and families by offering enrollment into summer programs focused on transitioning into the TK-12 system. Educate parents on the process for enrollment through the years and prepare students for the behavioral and educational elements of an elementary student. Promote community building into the transition.	$430,678.00	Yes

Action #	Title	Description	Total Funds	Contributing
4.7	Advancement Via Individual Determination (AVID)	Provide AVID program at secondary school sites to support students with college access and skill development to be successful in post-secondary.	$1,991,966.00	Yes
4.8	Career Technical Education (CTE) Pathway Articulation and CTE Advancement	Provide students with opportunities to explore career pathways at the elementary and middle grades and experience pathways at the high school level.	$5,649,721.00	No
4.9	K-8 College and Career Strength Finding/Career Planning & Support	Support students in grades TK-8 in student career planning to include social-emotional awareness, strengths finder, and self-discovery as they relate to and support the college and career Indicators.	$20,000.00	Yes
4.10	District System Supports for Continuous Improvement	Site funding to implement continuous improvement principles and practices with educational partners focused on improving and increasing services for targeted student groups. This includes staffing, professional learning, and supplies.	$7,687,887.00	Yes

Goal Analysis [2022-23]

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

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

All actions within goal 4 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Staff turnover
- Staff shortage and vacancies
- Data verification to implement adopted data dashboard

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

Material differences between budgeted and estimated actual expenditures were due to staffing shortages, vacancies, and shifting funding to sources outside of the LCAP.

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

Actions: 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10
Metrics:

- Graduation Rate: Between 2018-19 and 2021-22, the overall percentage of students who graduated high school within 4 years has remained constant and the disparity rate decreased. Across student groups, the graduation rate increased for Hispanic, SWD, FY, and HM students. We are meeting our desired outcome for the disparity rate and we have not yet met the desired outcome for the overall rate.
- College and Career Indicator (CCI Rate): Metric that is reported on the CA Dashboard and unavailable until 2023-24
- A-G Completion: Between 2018-19 and 2021-22, the overall percentage of graduating seniors who met the A-G college requirements decreased, most prominently for AA students. However, the percentage of graduating FY students increased, and the disparity rate decreased. We are meeting our desired outcome for the disparity rate and have not yet met the desired outcome for the overall rate.
- CTE Completion: Between 2018-19 and 2021-22, the disparity rate decreased and the overall percentage of graduating seniors who completed at least one CTE pathway increased, most prominently for AA and WH students. We are meeting our desired outcome for the overall rate and have not yet met the desired outcome for the disparity rate.
- A-G and CTE Completion: Between 2018-19 and 2021-22, the overall percentage of graduating seniors who met the A-G college requirements and completed at least one CTE pathway increased. However, the disparity rate has increased. We have not yet met our desired outcome for the overall rate and disparity rate.
- A-G or CTE Completion: Between 2018-19 and 2021-22, the overall percentage of graduating seniors who met the A-G college requirements or completed at least one CTE pathway decreased. However, the percentage of SWD, FY, and HM increased, and the disparity rate decreased. We are meeting our desired outcome for the disparity rate and have not yet met the desired outcome for the overall rate.
- College and Career Indicators (AP or IB Exam Performance): Between 2018-19 and 2021-22, the overall percentage of graduating seniors who received a passing score on one or more AP or IB exams decreased, most prominently for EL students. However, the disparity rate has decreased. We have not yet met our desired outcome for the overall rate and disparity rate.
- College and Career Indicators (Early Assessment Program ELA): Between 2018-19 and 2021-22, the overall percentage of grade 11 students who took the ELA Early Assessment Program and demonstrated preparedness for college and career (conditional or unconditional) increased, most prominently for AA and SWD students. However, performance decreased most prominently for EL students and the disparity rate increased. We have not yet met our desired outcome for the overall rate and disparity rate.
- College and Career Indicators (Early Assessment Program Math): Between 2018-19 and 2021-22, the overall percentage of grade 11 students who took the math Early Assessment Program and demonstrated preparedness for college and career (conditional or

unconditional) decreased, most prominently for HIS, FY, and EL students. However, performance increased for AA students and the disparity rate increased. We have not yet met our desired outcome for the overall rate and disparity rate.

- Broad Course of Study: Between 2019-20 and 2022-23, the percentage of students in grades TK-5 who received a broad course of study based on enrollment in ELA, math, science, social science, and PE decreased. We have not yet met our desired outcome.
- Broad Course of Study: Between 2019-20 and 2022-23, the percentage of students in grades 6-8 who received a broad course of study based on enrollment in ELA, math, science, social science, and PE decreased. We have not yet met our desired outcome.
- Broad Course of Study: Between 2019-20 and 2022-23, the percentage of students in grades 9-12 who received a broad course of study based on enrollment in course/graduation requirements decreased in ELA, increased in math, increased in science, remained constant in social science, increased in foreign language, remained constant in PE, and increased in VAPA. We have not yet met our desired outcome.
- On Track for Graduation-Elementary Grades: Between 2019-20 and 2022-23, the percentage of students who received a 1 in English Language Arts or Math remained constant. We have not yet met our desired outcome for the overall rate and disparity rate.
- On Track for Graduation: Between 2019-20 and 2022-23, the disparity rate and overall percentage of middle grade students who received a D/F remained constant. However, the percentage of AA students and SWD who received a D/F decreased. We have not yet met our desired outcome for the overall rate and disparity rate.
- On Track for Graduation: Between 2019-20 and 2022-23, the disparity rate remained constant and the overall percentage of high school grade students who received a D/F increased. However, the percentage of students who received a D/F remained constant for SWD and decreased for FY students. We have not yet met our desired outcome for the overall rate and disparity rate.

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

Actions:

- Action 4.1 increased funding and expanded to include State Seal of Civic Engagement.
- Action 4.3 increased funding and revised description to include dual enrollment and Equal Opportunities Schools (EOS) partnership.
- Action 4.4 increased funding and expanded to include alternative education and credit recovery summer opportunities.
- Action 4.5 revised to be principally directed towards low-income, foster, and English learner student groups. Increased funding for additional summer Camp Invention locations for learning and enrichment opportunities.
- Action 4.10 increased funding and expanded to include additional administrator support at targeted school sites.

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

Goals and Actions

Goal

Goal #	Description
5	Additional Targeted Support: Differentiated assistance to improve outcomes for student groups who have performed at the lowest level for multiple years on the California School Dashboard indicators.

An explanation of why the LEA has developed this goal.

Differentiated Assistance (DA) is provided to assist districts in improving outcomes for student groups who have performed at the lowest level for multiple years on the California School Dashboard indicators. San Juan Unified met the criteria for differentiated assistance and is required to include an additional LCAP goal to outline support for the following student groups:

- Foster Youth
- Homeless Youth
- Students with Disabilities

This goal includes both new and existing actions, metrics, and expenditures. New actions, metrics, and expenditures were established using a continuous improvement process that included analyzing data, conducting a causal analysis, developing actions, and identifying data to monitor progress. As a result of this process, San Juan believes that the actions included in this goal will improve the performance of foster youth, homeless youth, and students with disabilities as measured by the CA School Dashboard Performance Indicators.

Measuring and Reporting Results

DEFINITION KEY	
Disparity	Maximum difference between any subgroup compared to the overall rate
ALL	All Students
AA	African American
HIS	Hispanic
EL	English Learner
RFEP	Reclassified Fluent English Proficient
FY	Foster Youth

DEFINITION KEY	
SWD	Students with Disabilities
SED	Socioeconomically Disadvantaged
HM	Homeless

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate Indicator: Percent of students who graduate high school in 4 or 5 years. Metric Source: California School Dashboard - Graduation Rate Indicator	2018-2019 FY: 55.1% SWD: 66.9%	2021-22 FY: 65.5% SWD: 72%	2022-23 Unavailable - Data not yet released by California Department of Education.		FY: >58.1% SWD: >69.9%
College/Career Indicator: The percentage of foster youth and students with disabilities who graduate from high school and are placed in the "Prepared" level on the College/Career Indicator. Metric Source: California School Dashboard - College/Career Indicator	2018-2019 FY: 2% SWD: 4.5%	2021-22 Unavailable - No Dashboard data available.	2022-23 Unavailable - Data not yet released by California Department of Education.		FY: >5% SWD: >7.5%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
English Language Arts State Assessment: Distance from standard met in ELA as measured by CAASPP.	2021-22 FY: 112.2 points below HM: 91 points below SWD: 107 points below	2022-23 Unavailable - Data not yet released by California Department of Education.			FY: <109.2 points below HM: <88 points below SWD: <104 points below
Math State Assessment: Distance from standard met in math as measured by CAASPP.	2021-22 FY: 154.7 points below HM: 127.1 points below SWD: 135.2 points below	2022-23 Unavailable - Data not yet released by California Department of Education.			FY: <151.7 points below HM: <124.1 points below SWD: <132.2 points below
Suspension Rate: Percent of students who have been suspended at least once in a given school year.	2021-22 FY: 25.2% HM 11.9% SWD: 8.8%	2022-23 Unavailable - Data not yet released by California Department of Education.			FY: <24.8% HM: <11.5% SWD: <8.4%

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Foster Youth Staffing and Services	Wraparound supports for foster youth focused on attendance, tutoring, academics, college and career guidance, transitioning from high school to college and career, and communication and marketing to families and students.	$1,632,115.00	Yes

Action #	Title	Description	Total Funds	Contributing
5.2	Student Lists	Identify current foster and homeless youth as well as former foster youth by verifying state, county, and local student information data, and targeting enrollment and interdistrict transfer processes.	$11,009.00	Yes
5.3	Special Outreach	Identify, recruit, place, and support foster youth and students with disabilities in AP, IB, CTE, Military Science, A-G, tutoring, dual enrollment, credit recovery courses/classes.	$10,000.00	Yes
5.4	Inclusive Practices	Support general and special education teams through professional learning and collaboration time to increase the use of inclusive practices for students with disabilities in general education environments.	$120,000.00	No
5.5	Enrollment in General Education	Revise student code process for students with disabilities to access required general education courses and meet graduation requirements.	$0.00	No
5.6	Program and Service Alignment	Increase collaboration within and across departments to create a Multi-Tiered System of Support (MTSS) that aligns academic and behavior programs and services.	$10,000.00	Yes
5.7	Instructional Assistant Staffing	Increase and retain Instructional Assistant (IA) staffing and hours to provide classroom support to students with disabilities.	$302,142.00	No
5.8	Homeless Youth Staffing and Services	Wraparound services to identify McKinney Vento (MKV) students, assist with immediate enrollment, improve attendance, and connect families with school and community resources to access school supplies, housing, transportation, food, and clothing.	$871,882.00	Yes

Action #	Title	Description	Total Funds	Contributing
5.9	Comprehensive Support and Improvement (CSI)/Additional Targeted Support and Improvement (ATSI)	Direct support to schools that meet the criteria for CSI and ATSI focused on implementing continuous improvement principles and practices such as analyzing data, understanding root causes, developing and implementing changes, and monitoring progress.	$60,000.00	Yes

Goal Analysis [2022-23]

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

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

All actions within goal 5 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Providing ongoing and consistent intervention support to highly mobile population
- Staff shortage and vacancies

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

Material differences between budgeted and estimated actual expenditures were due to shifting funding to sources outside of the LCAP.

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

Actions: 5.1, 5.2, 5.3, 5.4, 5.5
Metrics:

- Graduation Rate Indicator: The percentage of foster youth and students with disabilities who graduate high school in 4 or 5 years increased, and we are meeting our desired outcome.
- College/Career Indicator: Metric that is reported on the CA Dashboard and unavailable until 2023-24.

Actions (New): 5.6, 5.7, 5.9
Metrics (New):

- English Language Arts State Assessment: New metric with 2021-22 data as baseline. 2022-23 comparison data has not yet been released by the California Department of Education.

- Math State Assessment: New metric with 2021-22 data as baseline. 2022-23 comparison data has not yet been released by the California Department of Education.
- Suspension Rate: New metric with 2021-22 data as baseline. 2022-23 comparison data has not yet been released by the California Department of Education.

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

Actions:
- Action 5.2 description revised to include homeless youth.
- Actions 5.6, 5.7, 5.8, 5.9 new and/or revised actions for additional targeted support to improve outcomes for student groups who have performed at the lowest level for multiple years on the California School Dashboard indicators.

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

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
$51,253,947.00	0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
13.09%	1.26%	$4,720,636.22	14.36%

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

Required Descriptions

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

To identify the needs of our foster youth (FY), English learners (EL), and low-income (LI) students, we reviewed the eight state priority areas, state and local indicators, LCAP metrics, and community engagement data. We then used this data to engage in a continuous improvement process, developed actions that are principally directed towards addressing the needs of our priority student groups, and targeted funds strategically.

We expect these actions to be most effective in improving outcomes, experiences, and access to opportunities for our EL, LI, and FY students because the actions were planned with our priority students in mind first and based on multiple sources of quantitative and qualitative data that included input gathered from educational partners, state and local indicators, practitioner experience, research, and educational theory. Additionally, many of these actions will be implemented districtwide to maximize the impact of these actions throughout the district. Performance will be measured using multiple metrics listed in the Measuring and Reporting Results section of each goal. Progress and effectiveness will be determined by reducing the difference in performance between each priority student group (EL, LI, FY) compared to the overall rate.

The following sections will be organized by LCAP goal, include contributing action numbers, and a list of programs, services, and strategies being implemented to meet the needs of our EL, LI, and FY students.

Goal 1: Connected School Communities
Contributing Actions: 1.1, 1.2, 1.3, 1.4
Programs, Services, Strategies:

- Provide parent classes and workshops
- Increase staff diversity, recruitment, and retention
- Provide supports and resources for access to food, shelter, childcare, clothing, transportation
- Increase collaboration with community partners
- Provide consistent communication from the district and school sites to families

Goal 2: Healthy Environments for Social and Emotional Growth
Contributing Actions: 2.1, 2.2, 2.3, 2.4, 2.5
Programs, Services, Strategies:

- Increase mental health supports for staff and students
- Foster peer and staff relationships, mentoring, community building, diversity, cultural awareness
- Create identity specific groups and spaces
- Increase resources to address fighting, bullying, discrimination, harassment on campus

Goal 3: Engaging Academic Programs
Contributing Actions: 3.1, 3.2, 3.3, 3.4, 3.5, 3.7, 3.8, 3.9, 3.10
Programs, Services, Strategies:

- Provide engaging, fun, real-world experiences and opportunities
- Increase staffing such as intervention specialists, instructional assistants, bilingual instructional assistants, English language development (ELD) teachers, translators
- Increase programs and services such as tutoring, mentoring, summer and before/after school programs
- Provide Science, Technology, Engineering, Arts, and Math (STEAM) related enrichment activities such as field trips, robotics, computer programming
- Subsidize program and service fees for low-income students and families
- Use consistent software learning platforms across schools and classrooms

Goal 4: Clear Pathways to Bright Futures
Contributing Actions: 4.1, 4.2 4.3, 4.4, 4.6, 4.7, 4.9, 4.10
Programs, Services, Strategies:

- Scale-up programs across the district such as Advancement Via Individual Determination (AVID), Improve Your Tomorrow (IYT), United College Action Network (UCAN), CIVITAS, Career Technical Education (CTE), Visual and Performing Arts (VAPA)
- Increase access to counselors, credit recovery, college/career fairs and resources, parent workshops, field trips, college tours, career speaker events

- Provide life skills opportunities such as financial literacy, resume writing, job search, interviewing
- Provide trade skills opportunities such as automotive, culinary, drafting, woodworking

Goal 5: Additional Targeted Support
Contributing Actions: 5.1, 5.2, 5.3, 5.6, 5.8, 5.9
Programs, Services, Strategies:

- Wraparound supports for foster youth focused on attendance, tutoring, academics, college and career guidance, transitioning from high school to college and career, and communication and marketing to families and students
- Identify current foster and homeless youth as well as former foster youth by verifying state, county, and local student information data, and targeting enrollment and interdistrict transfer processes
- Identify, recruit, place, and support foster youth and students with disabilities in A-G, CTE, tutoring, and credit recovery courses/classes
- Increase collaboration within and across departments to create a Multi-Tiered System of Support (MTSS) that aligns academic and behavior programs and services
- Staffing and resources to identify McKinney-Vento students, assist with immediate enrollment and attendance, provide access to school related supplies and community resources to access housing, transportation, food, and clothing.
- Direct support to schools that meet the criteria for CSI and ATSI focused on implementing continuous improvement principles and practices such as analyzing data, understanding root causes, developing and implementing changes, and monitoring progress

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

Based on the State Board of Education (SBE) formula calculator, San Juan Unified School District's (SJUSD) 2023-24 Local Control Funding Formula (LCFF) Supplemental Grant is projected to be $52,076,999. This is an increase of $10,541,258 over last year's LCFF Supplemental Grant allocation of $41,535,741 which targeted similar student populations.

SJUSD educates approximately 37,975 students in kindergarten through 12th grade. 21,630 students qualify as low-income (LI), 6,718 students are identified as English learners (EL), 1,319 students are identified as homeless (HM), and 151 students are identified as foster youth (FY). In San Juan, the population of EL, LI, and FY students is not necessarily concentrated in a few schools. The district has 35 sites with rates of EL, LI, and FY students exceeding 60% and 54 sites with rates in excess of 40%. This demographic distribution across schools supports the conclusion that programs and services directed in support of our EL, LI, and FY students are needed at all schools. However, LCFF supplementally-funded actions at schools with densities below 40% are targeted principally for our priority student groups.

The actions and services in San Juan's LCAP, as described in the previous section, are targeted toward supporting students with the greatest need and/or the lowest performance. An examination of students who are failing to meet expected outcomes revealed that students

who are EL, LI, and FY are continually overrepresented. The remaining students who are struggling do not fall into one of the priority groups of students but are enrolled across the district. Each student who is not meeting expected outcomes has a need for tiered services, more skilled teachers, and access to a strong standards-based instructional program. To increase the rate of student success for all students with an emphasis on our EL, LI, and FY students, San Juan will distribute principally directed actions across schools. Additionally, San Juan will increase or improve services for our priority student groups 14.25% above what is provided to all students, which exceeds the 14.23% requirement.

This year's LCAP includes actions and services intended to support both academic and social-emotional growth. Programs or services targeted to specific groups and sites are included, as well as other actions or services that support our ability to meet the needs of struggling students regardless of which school they attend.

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

Actions 2.5 and 3.9 will use concentration grant add-on funds to increase the number of staff providing direct services to students at schools with a high concentration of English learner, low income, and foster youth students. Direct services to students will include staffing for academic and social emotional learning support for English learner and newcomer students using a co-teaching model. Additionally, concentration funds will be used for staffing to improve campus supervision, safety, and relationships with students.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1/28	1/20
Staff-to-student ratio of certificated staff providing direct services to students	1/20	1/16

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$373,681,358.00	$2,964,010.00	$476,385.00	$4,361,268.00	$381,483,021.00	$367,574,710.00	$13,908,311.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Family and Community Engagement	English Learners Foster Youth Low Income	$1,440,158.00				$1,440,158.00
1	1.2	Workforce Diversity	English Learners Foster Youth Low Income	$1,093,808.00				$1,093,808.00
1	1.3	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	English Learners	$3,508,769.00			$548,278.00	$4,057,047.00
1	1.4	Cultural Brokers	English Learners Low Income	$1,033,705.00	$700,800.00			$1,734,505.00
2	2.1	Multi-Tiered System of Supports for Social-Emotional Health	English Learners Foster Youth Low Income	$5,801,444.00		$204,128.00	$223,665.00	$6,229,237.00
2	2.2	Prevention Services	English Learners Foster Youth Low Income	$555,767.00				$555,767.00
2	2.3	Inclusive School Climate and Equity	English Learners Foster Youth Low Income	$2,145,904.00				$2,145,904.00
2	2.4	School Climate Improvement	English Learners Foster Youth Low Income	$154,030.00			$182,603.00	$336,633.00
2	2.5	School Site Supports for Safe Environments	English Learners Foster Youth Low Income	$5,941,407.00		$167,258.00		$6,108,665.00
3	3.1	Math	English Learners Foster Youth	$548,847.00				$548,847.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
			Low Income					
3	3.2	Literacy	English Learners Foster Youth Low Income	$88,480.00				$88,480.00
3	3.3	Intervention	English Learners Foster Youth Low Income	$314,109.00				$314,109.00
3	3.4	Middle and High School Integrated Math Support	English Learners Foster Youth Low Income	$1,396,153.00				$1,396,153.00
3	3.5	Integrated and Designated English Language Development (ELD)	English Learners	$8,794,440.00				$8,794,440.00
3	3.6	Science	All	$89,835.00				$89,835.00
3	3.7	Supplemental Arts & Physical Fitness	English Learners Foster Youth Low Income	$52,800.00				$52,800.00
3	3.8	Academic Supports	English Learners Foster Youth Low Income	$1,129,680.00	$284,992.00		$385,792.00	$1,800,464.00
3	3.9	School Site Innovation	English Learners Low Income	$2,737,724.00				$2,737,724.00
3	3.10	Professional Growth	English Learners Foster Youth Low Income	$2,216,357.00			$1,334,463.00	$3,550,820.00
3	3.11	Instructional and Support Services	All	$312,198,387.00				$312,198,387.00
3	3.12	American Indian Education Program (AIEP)	American Indian and Alaska Native Students				$61,886.00	$61,886.00
4	4.1	School Counseling	English Learners Foster Youth Low Income	$2,308,634.00				$2,308,634.00
4	4.2	Alignment of Resources for English learner Programs and Services	English Learners	$1,026,499.00		$5,000.00		$1,031,499.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
4	4.3	Post-Secondary Opportunities and Exposure	English Learners Foster Youth Low Income	$734,371.00				$734,371.00
4	4.4	Alternative Education and Credit Recovery	English Learners Foster Youth Low Income	$2,551,593.00				$2,551,593.00
4	4.5	Summer Opportunities and Enrichment	English Learners Foster Youth Low Income	$500,000.00			$223,855.00	$723,855.00
4	4.6	Early Childhood Education	English Learners Foster Youth Low Income	$81,541.00			$349,137.00	$430,678.00
4	4.7	Advancement Via Individual Determination (AVID)	English Learners Foster Youth Low Income	$1,991,966.00				$1,991,966.00
4	4.8	Career Technical Education (CTE) Pathway Articulation and CTE Advancement	All	$3,214,182.00	$1,878,218.00		$557,321.00	$5,649,721.00
4	4.9	K-8 College and Career Strength Finding/Career Planning & Support	English Learners	$20,000.00				$20,000.00
4	4.10	District System Supports for Continuous Improvement	English Learners Foster Youth Low Income	$7,687,887.00				$7,687,887.00
5	5.1	Foster Youth Staffing and Services	Foster Youth	$1,037,848.00		$99,999.00	$494,268.00	$1,632,115.00
5	5.2	Student Lists	Foster Youth Low Income	$11,009.00				$11,009.00
5	5.3	Special Outreach	Foster Youth	$10,000.00				$10,000.00
5	5.4	Inclusive Practices	Students with Disabilities	$20,000.00	$100,000.00			$120,000.00
5	5.5	Enrollment in General Education	Students with Disabilities	$0.00				$0.00
5	5.6	Program and Service Alignment	English Learners Foster Youth Low Income	$10,000.00				$10,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
5	5.7	Instructional Assistant Staffing	Students with Disabilities	$302,142.00				$302,142.00
5	5.8	Homeless Youth Staffing and Services	Low Income	$871,882.00				$871,882.00
5	5.9	Comprehensive Support and Improvement (CSI)/Additional Targeted Support and Improvement (ATSI)	English Learners Foster Youth Low Income	$60,000.00				$60,000.00

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
$391,520,480.00	$51,253,947.00	13.09%	1.26%	14.36%	$57,856,812.00	0.00%	14.78 %	**Total:**	$57,856,812.00
								LEA-wide Total:	$29,746,244.00
								Limited Total:	$19,127,851.00
								Schoolwide Total:	$8,982,717.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Family and Community Engagement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$1,440,158.00	
1	1.2	Workforce Diversity	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$1,093,808.00	
1	1.3	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$3,508,769.00	
1	1.4	Cultural Brokers	Yes	LEA-wide	English Learners Low Income	All Schools	$1,033,705.00	
2	2.1	Multi-Tiered System of Supports for Social-Emotional Health	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$5,801,444.00	
2	2.2	Prevention Services	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$555,767.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.3	Inclusive School Climate and Equity	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$2,145,904.00	
2	2.4	School Climate Improvement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$154,030.00	
2	2.5	School Site Supports for Safe Environments	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$5,941,407.00	
3	3.1	Math	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$548,847.00	
3	3.2	Literacy	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$88,480.00	
3	3.3	Intervention	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$314,109.00	
3	3.4	Middle and High School Integrated Math Support	Yes	Schoolwide	English Learners Foster Youth Low Income	Grades 6-12 Middle and High Schools	$1,396,153.00	
3	3.5	Integrated and Designated English Language Development (ELD)	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$8,794,440.00	
3	3.7	Supplemental Arts & Physical Fitness	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$52,800.00	
3	3.8	Academic Supports	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$1,129,680.00	
3	3.9	School Site Innovation	Yes	Limited to Unduplicated Student Group(s)	English Learners Low Income	All Schools Specific Schools: Title 1 Schools	$2,737,724.00	
3	3.10	Professional Growth	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$2,216,357.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
4	4.1	School Counseling	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Each site with site-based school counselor & 9 comprehensive high schools - Bella Vista, Casa Roble, Del Campo, Encina, Mira Loma, Mesa Verde, Rio Americano, San Juan	$2,308,634.00	
4	4.2	Alignment of Resources for English learner Programs and Services	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$1,026,499.00	
4	4.3	Post-Secondary Opportunities and Exposure	Yes	Schoolwide	English Learners Foster Youth Low Income	High schools	$734,371.00	
4	4.4	Alternative Education and Credit Recovery	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: High schools including El Sereno, Meraki, La Entrada, Encina, Fair Oaks, San Juan, Marvin Marshall, General Davie Center	$2,551,593.00	
4	4.5	Summer Opportunities and Enrichment	Yes	LEA-wide	English Learners Foster Youth Low Income		$500,000.00	
4	4.6	Early Childhood Education	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$81,541.00	
4	4.7	Advancement Via Individual Determination (AVID)	Yes	Schoolwide	English Learners Foster Youth Low Income	Middle schools and high schools	$1,991,966.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
4	4.9	K-8 College and Career Strength Finding/Career Planning & Support	Yes	LEA-wide	English Learners	All Schools	$20,000.00	
4	4.10	District System Supports for Continuous Improvement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$7,687,887.00	
5	5.1	Foster Youth Staffing and Services	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	$1,037,848.00	
5	5.2	Student Lists	Yes	Limited to Unduplicated Student Group(s)	Foster Youth Low Income	All Schools	$11,009.00	
5	5.3	Special Outreach	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	$10,000.00	
5	5.6	Program and Service Alignment	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$10,000.00	
5	5.8	Homeless Youth Staffing and Services	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	$871,882.00	
5	5.9	Comprehensive Support and Improvement (CSI)/Additional Targeted Support and Improvement (ATSI)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$60,000.00	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$327,869,571.00	$320,679,081.51

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Family and Community Engagement	Yes	$611,293.00	$586,192.73
1	**1.2**	Attendance Support for Homeless and Foster Youth	Yes	$718,400.00	$412,517.29
1	**1.3**	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Yes	$3,244,494.00	$2,628,799.37
1	**1.4**	Cultural Brokers	Yes	$745,800.00	$634,572.52
1	**1.5**	Workforce Diversity	Yes	$200,000.00	$203,383.95
2	**2.1**	Multi-Tiered System of Supports for Social-Emotional Health	Yes	$5,244,040.00	$4,245,088.16
2	**2.2**	Prevention Services	Yes	$302,215.00	$271,797.84
2	**2.3**	Inclusive School Climate and Equity	Yes	$1,273,175.00	$1,102,104.63
2	**2.4**	School Climate Assessment and Continuous Improvement	Yes	$314,821.00	$239,293.67
2	**2.5**	School Site Supports for Safe Environments	Yes	$2,451,413.00	$2,240,539.46

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Math	Yes	$527,607.00	$497,843.73
3	3.2	Literacy	Yes	$88,480.00	$59,913.66
3	3.3	Intervention	Yes	$764,121.00	$764,931.56
3	3.4	Middle and High School Integrated Math Support	Yes	$1,298,915.00	$1,288,610.24
3	3.5	Integrated and Designated English Language Development (ELD)	Yes	$7,886,176.00	$7,464,291.28
3	3.6	Science	No	$55,542.00	$8,873.33
3	3.7	Supplemental Arts & Physical Fitness	Yes	$178,009.00	$42,472.37
3	3.8	Academic Supports	Yes	$1,621,739.00	$1,113,472.31
3	3.9	School Site Innovation	Yes	$2,599,020.00	$2,706,169.54
3	3.10	Professional Growth	Yes	$3,051,729.00	$3,045,040.74
3	3.11	Instructional and Support Services	No	$274,502,019.00	$275,327,530.00
3	3.12	American Indian Education Program (AIEP)	No	$29,020.00	$25,134.74

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
4	4.1	School Counseling	Yes	$1,994,177.00	$1,973,352.91
4	4.2	Alignment of Resources for English learner Programs and Services	Yes	$927,669.00	$808,210.51
4	4.3	Post-Secondary Opportunities and Exposure	Yes	$473,611.00	$341,478.41
4	4.4	Alternative Education and Credit Recovery	Yes	$1,933,837.00	$1,922,028.94
4	4.5	Summer Opportunities and Enrichment	No	$1,243,597.00	$1,183,196.28
4	4.6	Early Childhood Education	Yes	$357,201.00	$349,746.93
4	4.7	Advancement Via Individual Determination (AVID)	Yes	$1,796,338.00	$1,740,401.21
4	4.8	Career Technical Education (CTE) Pathway Articulation and CTE Advancement	No	$3,529,288.00	$3,494,427.46
4	4.9	K-8 College and Career Strength Finding/Career Planning & Support	Yes	$20,000.00	$2,604.90
4	4.10	District System Supports for Continuous Improvement	Yes	$6,140,946.00	$2,428,667.00
5	5.1	Foster Youth Staffing and Services	Yes	$1,503,870.00	$1,488,015.27
5	5.2	Student Lists	Yes	$11,009.00	$6,532.58
5	5.3	Special Outreach	Yes	$10,000.00	$2,730.16

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
5	**5.4**	Inclusive Practices	No	$220,000.00	$29,115.83
5	**5.5**	Enrollment in General Education	No	$0.00	

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
$40,845,093.00	$42,702,520.00	$36,124,456.78	$6,578,063.22	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Family and Community Engagement	Yes	$611,293.00	$586,192.73		
1	1.2	Attendance Support for Homeless and Foster Youth	Yes	$718,400.00	$412,517.29		
1	1.3	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Yes	$2,767,933.00	$2,148,030.96		
1	1.4	Cultural Brokers	Yes	$45,000.00	$277,675.45		
1	1.5	Workforce Diversity	Yes	$200,000.00	$203,383.95		
2	2.1	Multi-Tiered System of Supports for Social-Emotional Health	Yes	$3,548,860.00	$3,067,742.13		
2	2.2	Prevention Services	Yes	$302,215.00	$271,797.84		
2	2.3	Inclusive School Climate and Equity	Yes	$1,273,175.00	$1,102,104.63		
2	2.4	School Climate Assessment and Continuous Improvement	Yes	$154,030.00	$63,623.36		
2	2.5	School Site Supports for Safe Environments	Yes	$2,343,638.00	$2,102,170.86		
3	3.1	Math	Yes	$527,607.00	$497,843.73		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
3	3.2	Literacy	Yes	$88,480.00	$59,913.66		
3	3.3	Intervention	Yes	$764,121.00	$764,931.56		
3	3.4	Middle and High School Integrated Math Support	Yes	$1,298,915.00	$1,288,610.24		
3	3.5	Integrated and Designated English Language Development (ELD)	Yes	$7,886,176.00	$7,464,291.28		
3	3.7	Supplemental Arts & Physical Fitness	Yes	$178,009.00	$42,472.37		
3	3.8	Academic Supports	Yes	$1,060,587.00	$903,209.26		
3	3.9	School Site Innovation	Yes	$2,599,020.00	$2,706,169.54		
3	3.10	Professional Growth	Yes	$2,032,766.00	$1,998,280.04		
4	4.1	School Counseling	Yes	$1,994,177.00	$1,973,352.91		
4	4.2	Alignment of Resources for English learner Programs and Services	Yes	$907,982.00	$807,272.71		
4	4.3	Post-Secondary Opportunities and Exposure	Yes	$473,611.00	$341,478.41		
4	4.4	Alternative Education and Credit Recovery	Yes	$1,933,837.00	$1,922,028.94		
4	4.6	Early Childhood Education	Yes	$81,317.00	$7,502.78		
4	4.7	Advancement Via Individual Determination (AVID)	Yes	$1,796,338.00	$1,740,401.21		
4	4.9	K-8 College and Career Strength Finding/Career Planning & Support	Yes	$20,000.00	$2,604.90		
4	4.10	District System Supports for Continuous Improvement	Yes	$6,140,946.00	$2,428,667.00		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
5	5.1	Foster Youth Staffing and Services	Yes	$933,078.00	$930,924.30		
5	5.2	Student Lists	Yes	$11,009.00	$6,532.58		
5	5.3	Special Outreach	Yes	$10,000.00	$2,730.16		

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$373,355,500.00	$40,845,093.00	0.00%	10.94%	$36,124,456.78	0.00%	9.68%	$4,720,636.22	1.26%

Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Engaging Educational Partners

Purpose

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

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

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

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

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

Requirements and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

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

Action Tables

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

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

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

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

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

Data Entry Table

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

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

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

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

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

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

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

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

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

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

LCFF Carryover Table

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

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

LCFF Carryover Table

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

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

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

California Department of Education
January 2022

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-4

MEETING DATE: 06/27/2023

SUBJECT: San Juan Choices Charter School
Dashboard: Local Indicators

DEPARTMENT: Admissions and Family Services

For Discussion: ☐
For Action: ☐
Report: ☒
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board receive a report on San Juan Choices Charter School's measurement of progress for the five local indicators related to the state accountability dashboard.

RATIONALE/BACKGROUND:
In 2013, the state adopted the Local Control Funding Formula and initiated development of district Local Control and Accountability Plans (LCAP). This laid the groundwork for a new accountability system which reports Local Education Agency (LEA) results on the state's eight state priority areas. This accountability system uses a combination of state-reported measures and local measures to report on the eight priorities. Using the approved state standards for the local indicators, LEAs must annually measure and report their progress at a regularly scheduled public meeting of the local governing board. Tonight, results from local measures will be presented for priority one (basic services), priority two (state standards implementation), priority three (parent engagement), priority six (school climate), and priority seven (broad course of study). All the measures refer to data already presented to and discussed by the board. After the meeting, results will be uploaded and will be publicly reported through the state's accountability dashboard upon its release this fall.

ATTACHMENT(S):
A: Presentation

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Brian T. Ginter, Director, Admissions and Family Services

APPROVED BY: Debra Calvin, Ed.D., Associate Superintendent, Educational Services
Melissa Bassanelli, Superintendent of Schools

San Juan Choices Charter School
Local Control Accountability Plan: Local Indicators

Presented to the Board of Education
June 27, 2023

Brent Givens, Director - San Juan Choices Charter School

1

Indicator 1:
Basics: Teachers, Instructional Materials, Facilities (State Priority 1):

- **Performance Level:** **Met**
  - **Dashboard Narrative**
    - Teacher misassignments: **0%**
    - Students without access to standards-aligned materials: **0%**
    - Facilities that do not meet "good" repair: **0%**

2

Indicator 2:
Implementation of Academic Standards
(State Priority 2)

- **Performance Level: Met**

- **State Reflection Tool: School Self-Assessment**
- **Professional Development: Level 3-5**
- **Instructional Materials: Level 3-5**
- **Policy & Program Support: Level 4**
- **Implementation of Standards: Level 3-4**
- **Engaging of School Leadership: Level 4**

Rating Scale Key

- **Level 5 - Full Implementation with Sustainability**
- **Level 4 - Full Implementation**
- **Level 3 - Initial Implementation**
- **Level 2 - Beginning Development**
- **Level 1 - Exploration and Research**

3

Indicator 3:
Parent and Family Engagement
(State Priority 3)

- **Performance Level: Met**
  - **Key Findings from 2022 Parent School Satisfaction Survey:**
    - **Parent Participation in Programs:**
      - **92%** of parents indicated that they had the opportunity to participate in the school's meetings and operational processes.
      - **92%** of parents indicated that they understand the role of the school's governing board.
      - **95%** of parents indicated that they had an opportunity to provide input on school decisions.
      - **97%** of parents indicated that the school website accurately represents the program and its strengths and that it is helpful and informative.
      - **97%** of parents indicated that they are satisfied with how the school keeps them informed about their student's academic progress.
      - **90%** of parents indicated that they checked their student's progress on the online curriculum program at least once per week (up from 65% the previous year).

4

Indicator 4: Local Climate Survey (State Priority 6)

- **Performance Level: Met**
  - **Key Findings from 2022 Student and Parent School Satisfaction Surveys:**
    - **Student Satisfaction: 100% of students reported that:**
      - their experience at Choices was positive during the previous year
      - they feel safe at Choices
      - the Choices Staff is caring and responsive to student needs
    - **Parent Satisfaction: 100% of parents reported that:**
      - the social environment at Choices is positive and supportive
      - Choices provides a positive educational experience
      - the educational program at Choices met their expectations
      - they would recommend the Choices program to their friends and family

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Indicator 4: Local Climate Survey (State Priority 6)

- **Miscellaneous 2022 Student Survey Data:**
  - **95%** of students stated that their feelings about their education had become more positive since enrolling at Choices
  - **96%** of Students with Disabilities felt safe at Choices
  - **64%** of Students with Disabilities experienced less anxiety since attending Choices
  - **100%** of graduates stated that they would recommend Choices Charter to other students
  - **100%** of graduates felt that there was a teacher or some other adult who really cared about them, told them when they did a good job, listened when they had something to say, and believed that they would be a success
  - **34%** of graduates reported that they would not have graduated from high school had they not enrolled at Choices

6

Indicator 5:
Broad Course of Study
(State Priority 7)

- **Performance Level:** **Met**
  - **Dashboard Narrative**
    - **Key Findings – Access to Advanced Level Courses:** The number of AP course offerings has increased from two to six in the last five years.
    - **Key Findings – Access to Advanced Level Courses:** There are no barriers of entry to honors and AP courses.
    - **Key Findings – Commitment to Expanding Offerings: :** Over the last 7 years, Choices on average has developed and added at least one new courses each year, one new CTE Pathway, and development of a 2nd CTE Pathway in 2022-2023.

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SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I-5**

MEETING DATE: **06/27/2023**

SUBJECT: Choices Charter School Local Control and Accountability Plan (LCAP)

DEPARTMENT: Admissions and Family Services

For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board approve the revisions to the San Juan Choices Charter School 2021-2024 LCAP.

RATIONALE/BACKGROUND:
The LCAP includes eight state priority areas: Implementation of Common Core State Standards (CCSS) and English Language Development Standards (ELD), Student Achievement, Student Engagement, School Climate, Parental Involvement, Course Access, Basic Services, and Other Student Outcomes. The State of California requires extensive community and stakeholder input in the creation of the plan prior to bringing it forward to the Board of Education for action. Additionally, the state requires that a review of the State Accountability Dashboard be included as one source of data that informs the revised plan. This year's 2021-2024 LCAP includes the 2020-21 LCAP Annual Update. The three-year LCAP must be board approved prior to the adoption of next year's budget.

ATTACHMENT(S):
A: 2021-2024 Local Control and Accountability Plan

CHOICES CHARTER SCHOOL COMMITTEE ACTION/COMMENT:
Staff: 04/20/2023
Advisory Council: 04/26/2023
Family Focus Group: 05/2/2023
Leadership Team: 5/11/2023
Director and Self-Study Coordinator: 05/19/2023

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/05/2023, 06/16/2023
Board of Education: 06/13/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Brian T. Ginter, Director, Admissions and Family Services

APPROVED BY: Debra Calvin, Ed.D., Associate Superintendent, Educational Services
Melissa Bassanelli, Superintendent of Schools

School Year
2023-2024

San Juan Choices Charter School
2021-2024 Local Control Accountability Plan

To be presented to the Board of Education for a Public Hearing
June 13, 2023

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LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Choices Charter School

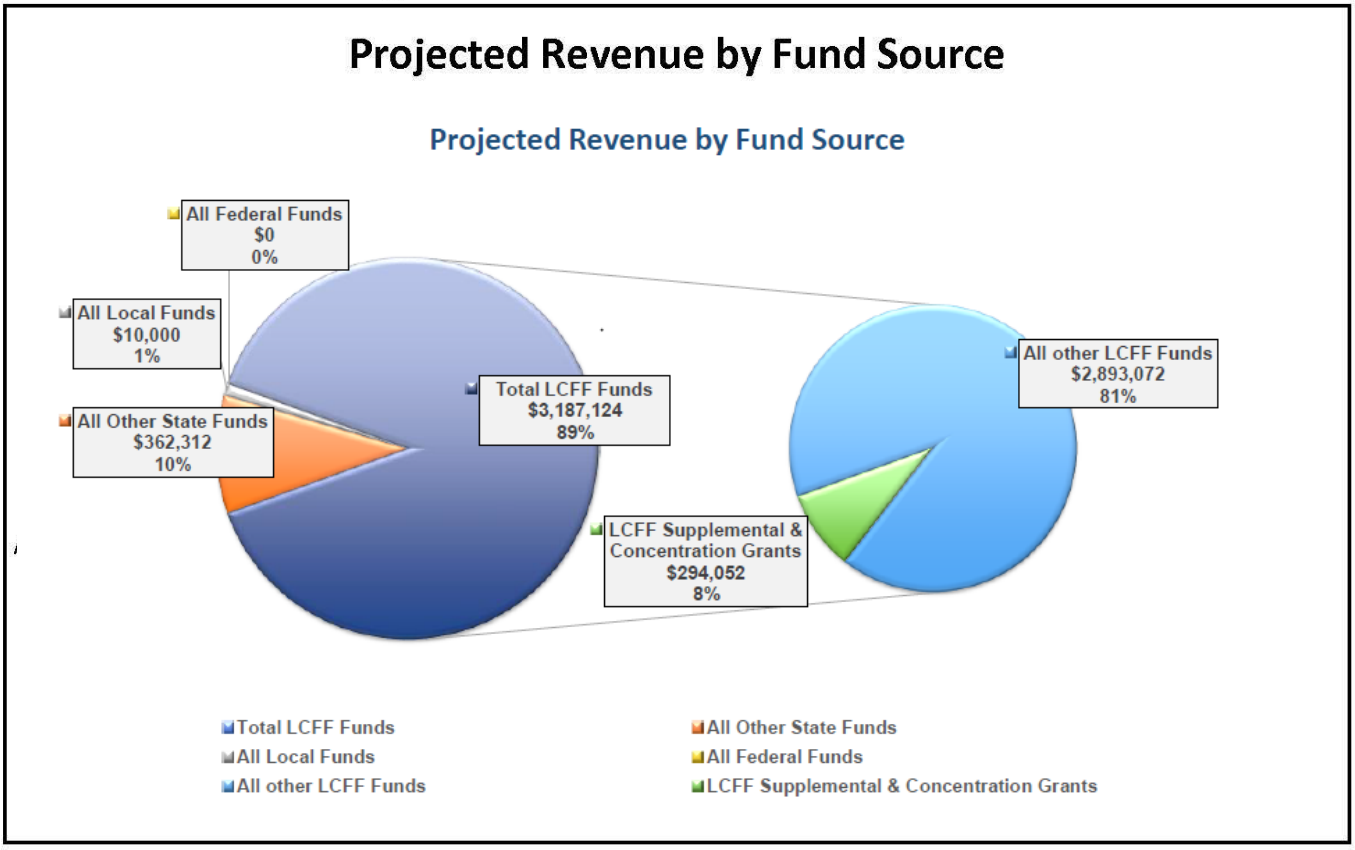
CDS Code: 34674473430758

School Year: 2023-24

LEA contact information: Brent Givens, Director, (916) 979-8378, brent.givens@sanjuan.edu

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

Budget Overview for the 2023-24 School Year

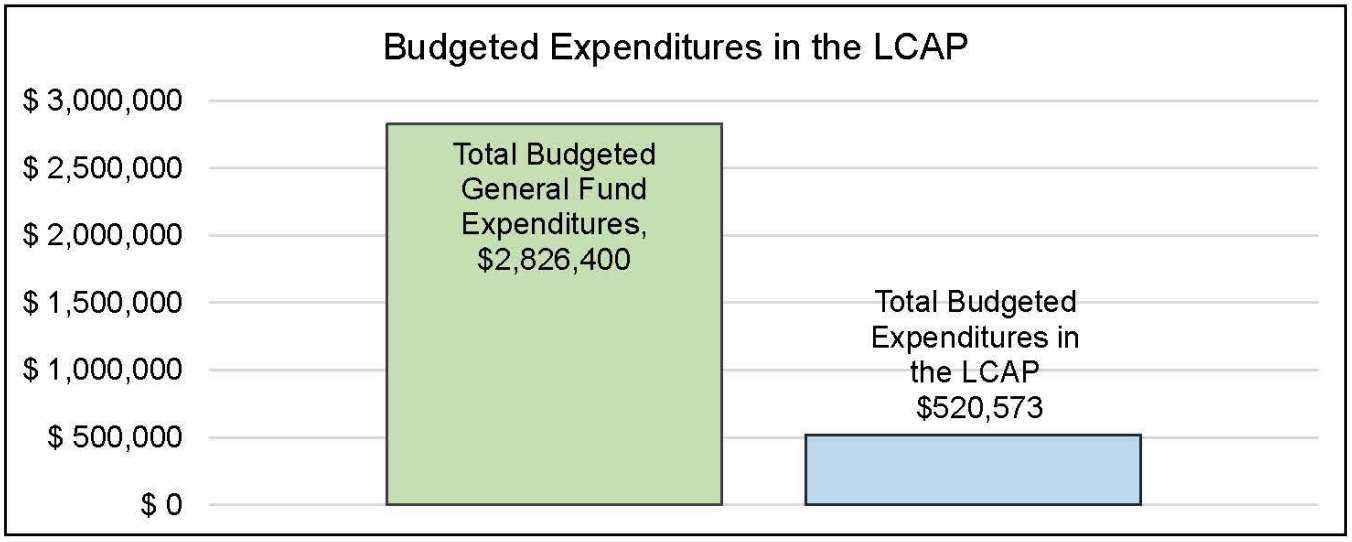


This chart shows the total general purpose revenue San Juan Choices Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Choices Charter School is $3,560,825.00, of which $3,188,513.00 is Local Control Funding Formula (LCFF), $362,312.00 is other state funds, $10,000.00 is local funds, and $0.00 is federal funds. Of the $3,188,513.00 in LCFF Funds, $295,441.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much San Juan Choices Charter School plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Choices Charter School plans to spend $2,826,400.00 for the 2023-24 school year. Of that amount, $520,573.39 is tied to actions/services in the LCAP and $2,305,826.61 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

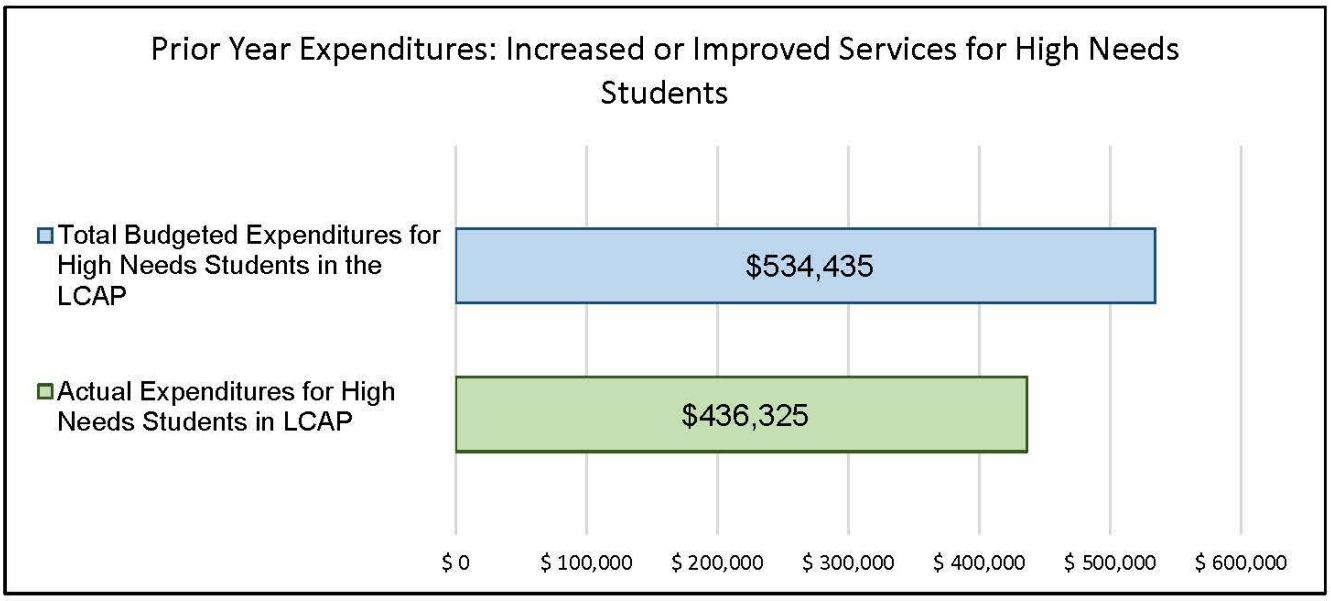
Unrestricted operational costs such as personnel, facility lease costs, utilities, property and liability insurance, contribution to SJUSD for central services, and technology purchased with restricted grant funds.

Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, San Juan Choices Charter School is projecting it will receive $295,441.00 based on the enrollment of foster youth, English learner, and low-income students. San Juan Choices Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. San Juan Choices Charter School plans to spend $520,573.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what San Juan Choices Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what San Juan Choices Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, San Juan Choices Charter School's LCAP budgeted $534,435.00 for planned actions to increase or improve services for high needs students. San Juan Choices Charter School actually spent $436,325.00 for actions to increase or improve services for high needs students in 2022-23. The difference between the budgeted and actual expenditures of $98,110.00 had the following impact on San Juan Choices Charter School's ability to increase or improve services for high needs students:

In 2022-23, we had fewer expenditures than planned in the areas of college & career presentations, a career fair, on-campus speakers, virtual science labs, parent training, vertical teaming, and iReady administration were somewhat offset by greater expenditures than planned in tutoring, the College & Career Week, extracurricular activities, field trips, and school program analysis. Estimated actual expenditures were lower than planned expenditures but remained well above 2022-23 LCFF requirements.

2023-24 Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Choices Charter School	Brent Givens, Director	brent.givens@sanjuan.edu; 916-979-8378

Plan Summary 2022-23

General Information

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

Choices Charter School ("CCS" or "Choices") is a 6-12 Independent Study School that involves parents/guardians as partners in the education of their children. A highly qualified and dedicated faculty educates a diverse population of students, with the great majority being at some level of academic risk ("at-risk" students). Choices students typically attend small classes and/or meet with a faculty member in a one-on-one setting for one to six hours each week. Class attendance is not generally required, however; attendance is based on the completion of assigned work. Students accomplish much of their learning through assignments that are completed independently, most of which are available online, under the supervision of parents/guardians, while they are at home. Founded in 1999, the school's charter was renewed in 2004, 2009, 2014, and 2019 for five-year terms. A two-year extension on all charters was granted due to the COVID-19 pandemic; Choices' charter will be eligible for renewal in 2026. CCS is accredited by the Western Association of Schools and Colleges (WASC).

Within the Charter Schools Act, the "at-risk" student is defined as "a pupil who, because of physical, emotional, socioeconomic, or cultural factors, is less likely to succeed in a conventional educational environment." The expression "at-risk," when referring to CCS students, encompasses a wide range of academic challenges; some students are simply not reaching their greatest academic potential in the traditional school format, while others are failing and/or at risk of dropping out of school altogether. CCS serves at-risk students with the belief that *all* students, given the appropriate conditions and tools, can succeed and be educated, contributing members of society. CCS is committed to providing students and parents with educational alternatives not readily available in the traditional public school environment.

The primary goal of CCS is to offer personalized educational alternatives organized around how students learn best. Due to small class sizes and one-on-one instruction, CCS students and faculty members work together in a meaningful way to address individual students' needs and to work effectively with students' learning styles and strengths. CCS teachers utilize subject-specific diagnostic, formative, and summative assessment data to identify what students have learned and to re-teach to fill the identified gaps in knowledge. Teachers often customize curriculum and instruction to fit the needs of the individual, while encouraging all students to utilize and build upon their strengths, in order to meet grade-level standards and progress toward graduation. Teachers engage students in the learning process by providing relevant and memorable online and classroom learning experiences that involve collaborative conversation among classmates as they seek solutions to academic prompts/problems. Honors and Advanced Placement courses are offered to students who qualify for more challenging academic course work. Remedial courses and modified assignments provide extra help in target areas for students who struggle. A-G coursework, dual

enrollment at community colleges, a Career Technical Education ("CTE") Pathway in Business & Finance, and two World Language tracks that lead to biliteracy support students as they become college and career ready. A variety of elective courses - offered both online and in the classroom setting – provide students with the opportunity to earn credits while exploring individual interests and developing life skills. CCS's personalized educational environment builds students' confidence, interpersonal skills, commitment to school, and engagement in learning, which leads to the accomplishment of high academic standards.

One of CCS's greatest strengths in educating students lies with the program and faculty's ability to rehabilitate learners who have lost both confidence in themselves as students and motivation to excel academically. CCS students typically re-engage in their education while at Choices, thanks to the guidance and encouragement of faculty members who meet them where they are and help them to experience incremental academic successes that build confidence and promote a sense of pride in their accomplishments. Students feel they are both seen and respected at CCS and thrive both academically and socially in a safe environment where student misbehavior and bullying are virtually nonexistent. CCS students come to feel empowered and optimistic about education and about their ability to reach academic goals and make positive changes in their lives.

Once students find success with their academics at CCS, they are supported in their decision to remain at Choices for the duration of their middle school and/or high school careers or to return to the traditional school environment. The CCS Staff facilitates students' return to traditional schools if and when they are ready. This has a negative effect on test scores and data but shows that CCS's highest priority is to help students to get back on track with their education. Students who remain at Choices are provided a breadth of courses, field trips and extracurricular opportunities, a supportive staff, and individualized counseling, all designed to prepare students for post-secondary academic and/or professional pursuits. One hundred percent of 2022 graduates stated that they would recommend the program to other students. Thirty-four percent of the graduates stated that they would not have graduated from high school if they had not attended CCS. Fifty-seven percent of those graduates planned to attend college or trade school in the coming year.

Reflections: Successes

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

Though 2023 data is not yet available, Choices Charter School is extremely proud of its students' progress in academic achievement, college and career readiness, and emotional well-being, which is demonstrated by data from 2022 and previous recent years. Due to small sample sizes, to protect the privacy of individual students, data results for *English Learners (6%)* and *Foster Youth (1%)* are typically not reported publicly; most data highlighted here focuses on the successes of *All Students* and *Socioeconomically Disadvantaged Students (46%)*.

Thanks to the staff's dedication to continuous program improvement, combined with a seamless transition to COVID-19 Distance Learning, supported by standards-based online curriculum, online instruction, and augmented outreach to families, Choices has made notable recent progress in the following areas, in spite of unprecedented challenging circumstances:

- **Graduation Rate:** The Graduation Rates of *All Students* and *Socioeconomically Disadvantaged Students* grew in 2020, 2021, and 2022. The Graduation Rates of each group have remained nearly equal or equal (2022) to one another, demonstrating equity of the Choices

Charter program. Approximately one-third of 2022 graduates stated that they would not have graduated from high school had they not enrolled at Choices, and more than half of them planned to immediately enroll in colleges or trade schools.

- **CAASPP (ELA SBA, Math SBA, and Science CAST):** In 2021, disadvantaged student subgroups exceeded the proficiency of *All Students* in almost all categories. Rates of proficiency fell in all subjects, for all student groups, in 2022. Disadvantaged student subgroups lagged behind *All Students* in ELA and Math. However, "Ever-EL" *English Learners* lagged by very little in both subjects. In Science, *Socioeconomically Disadvantaged Students* outperformed *All Students*, while "Ever-EL" *English Learners* performed less well. SBA and CAST performance and achievement gaps between *All Students* and disadvantaged student subgroups have fluctuated over time. Due to small sample sizes, statistics often change significantly from year to year. Multiple years of data are studied to identify trends. Significant gains in proficiency by all student groups in 2021 seemed to suggest that the modified, shorter SBA exams given in 2021 were less challenging than the standard version that was administered in 2019. However, State of California data shows that students of all subgroups experienced declines in performance, on average, across the state in 2021. In fact, Choices students not only improved in 2021; they significantly outperformed the state proficiency rates in nearly all categories. Choices students may have fared better than most students in the state, due to consistency in curriculum and instruction and dedicated outreach to families throughout 2020 and 2021. Whereas traditional schools often struggled to adjust to distance learning conditions, Choices was able to transition nearly seamlessly. Most rates of proficiency dropped between 2021 and 2022 for both Choices and the State of California. However, in most cases, Choices students in all student groups have outperformed state averages in both years.

- **College Career Indicator:** The College Career Indicator ("CCI") of Choices graduates has grown steadily in recent years. The CCI for both *All Students* and *Socioeconomically Disadvantaged Students* grew in 2020. Thanks to a growing focus on Choices' college and career readiness opportunities, such as A-G courses, dual enrollment at community colleges, a Career Technical Education Pathway in Business & Finance, and two World Language tracks that lead to biliteracy, more Choices students are considered "Prepared" for college and career each year.

- **Student Anxiety Levels (School Satisfaction Survey):** While the percentage of new students reporting that "social/other anxiety" was a primary reason for enrolling at Choices grew significantly in 2021 and remained nearly equal to this elevated level in 2022, the percentage of students who reported feeling the same or less anxiety since enrolling at Choices remains very strong. Choices is often a refuge for students experiencing anxiety, and the vast majority of students stabilize or improve in CCS's safe, caring, and flexible program.

Choices Charter School's small, personalized learning program, which is flexible in meeting the various needs of individual students, is particularly effective at supporting *all* students in an equitable fashion. LCFF funding that allows for supplemental services that target the needs of disadvantaged student populations is helpful in achieving this equity. LCAP support services such as tutoring, college & career planning support, community enhancements, technology resources, and accommodations for mental health challenges will continue to meet a variety of important student needs.

Reflections: Identified Needs

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

- **Chronic Absenteeism** grew significantly for *All Students* and *Socioeconomically Disadvantaged Students* between 2019 and 2021 (no data available in 2020). This was concerning to the CCS staff; however, less consistent completion of homework during distance learning likely contributed to absences that were initially recorded when homework was late but ultimately completed for academic credit. Because the rise in Chronic Absenteeism did not coincide with a drop in CAASPP scores, the concern about this metric was limited. Though Chronic Absenteeism at Choices remains elevated in 2022, this is also true for students throughout the state; 2022 Chronic Absenteeism metrics for *All Students*, *Socioeconomically Disadvantaged Students*, and *English Learners* at Choices began to drop in 2022 and were lower than the corresponding figures for the State of California. This metric remains a concern and will be tracked carefully for expected stabilization in 2023 and beyond.

Choices is very pleased with the growth and equity reflected in its Graduation Rate, CAASPP scores, College Career Indicator, and encouraging mental health data. However, data that lags behind corresponding state averages continues to point to areas of need. In 2022, the Graduation Rates of *All Students* and *Socioeconomically Disadvantaged Students* were lower than corresponding state averages, as were the percentage of *All Students*, *Socioeconomically Disadvantaged Students,* and "Ever-EL" *English Learners* who met or exceeded standard on the CAASPP SBA Math. "Ever-EL" *English Learners* at Choices scored at or above standard on the CAASPP Science CAST less frequently than "Ever-EL" *English Learners* across the state. The California State average College Career Indicator is also significantly higher for *All Students* and *Socioeconomically Disadvantaged Students* than it is at Choices. The recent changes in Chronic Absenteeism Rates, which have increased at Choices, have moved in tandem with those of the state but to a slightly less dramatic extent.

Building Choices' students' **Math proficiency** and **college and career readiness** are primary areas of focus at Choices, based on student data. LCAP funds will continue to target these areas of need where Choices expects to continue to experience incremental growth.

LCAP Highlights

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

At Choices Charter School, *Socioeconomically Disadvantaged Students*, *English Learners*, and *Foster Youth* benefit from programs and resources that are funded by the LCFF and are explained in further detail in the LCAP Goals, Actions, and Services.

- Tutoring Services
- College & Career Planning Support
- School Community Features
- Technology Resources
- Support for Students with Anxiety
- Mental Health Support
- Miscellaneous Support Services

Comprehensive Support and Improvement

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

Schools Identified

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

Choices Charter School is not eligible for comprehensive support and improvement.

Support for Identified Schools

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

NA

Monitoring and Evaluating Effectiveness

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

NA

Engaging Educational Partners

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

Feedback from all school stakeholders contributed to the creation of the 2023-24 LCAP. The following schedule of communications outlines the process that took place:

Staff:
4/20/23 Meeting

- Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2021-24 LCAP. Staff collaborated in WASC Focus Groups and provided feedback from each group via an online survey.

Advisory Council:
4/26/23 Meeting

- Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2021-24 LCAP. Feedback collected via an online survey following the meeting.

Family Focus Group:
Email sent to families on 5/2/23

- Feedback provided individually, via an online survey.

Leadership Team:
5/11/23 Meeting

- Reviewed feedback from all educational partners. Provided additional emphasis on actions of particular urgency. Identified the most important areas of need via an online survey following the meeting.

Director and Self-Study Coordinator:
5/19/23 Meeting

- Reviewed summary of most frequently recommended actions and decided upon specific plans for inclusion of actions in the 2023-24 LCAP.

A summary of the feedback provided by specific educational partners.

Actions Recommended by Educational Partners:

- Tutoring Services (Staff, Leadership Team)
  - The development of a tutoring system that assigns tutoring for specific subjects to specific times and locations. Clear communication and advertisement of tutoring available to students. (Staff)
  - Peer tutoring. (tutors can earn Teacher Assistant credits) (Staff)
  - Tutor dedicated to assisting English Learners. (Staff)
  - Tutoring on Zoom for English Learners. (Leadership Team)

- College & Career Planning Support (Staff, Family Focus Group)
  - Resume college tours and incorporate visits to the Disabilities Services and Programs for Students (DSPS) and Financial Aid offices. (Staff)
  - Scholarship Workshops (Staff)
  - Special Education Department can apply on behalf of their students through the Department of Rehabilitation (DOR) for employment/independence assistance after high school (504, IEP, or suspected disability students are eligible, ages 16-21) (Staff)
  - Information about trade schools in the area and how to enroll into these programs (Family Focus Group)

- School Community Features (Staff, Advisory Council, Family Focus Group, Leadership Team)
  - Increase ELD class from one to two times per week: one class for speaking practice and the other for reading and writing. (Staff)
  - Cafe Nights on campus: students may come to campus on scheduled evenings to work on homework independently or to seek help from tutors. (Staff)
  - Students who score low on a Math diagnostic test at enrollment are enrolled in a Math remediation class. (Staff)
  - Enhance individualized interactions with the students and accessibility to adults who can assist them in navigating the services that are offered. (Advisory Council)
  - Continue with the positive reinforcement that Choices has always shared with their students. Positive reinforcement may not be something they receive outside of their school environment. (Advisory Council)
  - Allow each child to learn in their own space and time (Family Focus Group)
  - Widespread celebration of growth when students complete learning modules or are "caught" excelling at random points throughout the year. Prizes awarded. (Leadership Team)
  - In lieu of adding more class time for English Learners, dedicate staff time to the development of interactive assignments using H5P. (Leadership Team)

- Technology Resources (None)
  - No recommendations

- Support for Students with Anxiety (Staff)
  - Strategically schedule one-on-one meetings between teachers and students with anxiety when most students are not on campus. (Staff)

- Mental Health Support (Family Focus Group)
  - More courses to manage children with high anxiety or depression (Family Focus Group)

- Miscellaneous Support Services (Family Focus Group, Leadership Team)
  - Parent group counseling (Family Focus Group)
  - More effective marketing, sharing of information to the public so that more parents can know about the program and how it helps students to achieve and thrive. Need for families of elementary school students to know about the Choices option. (Family Focus Group)
  - Adopt a common language and approach when offering technology (PLP) support to parents. i.e. offer a Zoom meeting to walk through access to the Parent Portal. Include common language in Advisory Teacher letters to new families and to correspondence from Community Outreach Worker who aids in families' transition to Choices. (Leadership Team)

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

The following changes have been made to the 2023-24 LCAP with the guidance of specific input from educational partners:

Goal 1:

Discontinued/Removed:

- Prepare for an on-campus Career Fair in Fall 2022. +5 Community Liaison hours per week
- Provide students and families with three College & Career presentations per year. Focus on University, Trade School, and Community College applications. Promote events via automated phone message, ParentSquare email, and class announcements by Faculty. +30 Counselor hours per year
- SJUSD Food Services to provide breakfast during standardized testing *(cost of meals)*

Modified:

- EL Coordinator oversees English Learner support and teaches an ELD course (pilot new curriculum in 2022-23). +10 Faculty hours per week + cost of curriculum [Change to *EL Coordinator oversees English Learner support and teaches two ELD courses (Learning Tree curriculum) - one for middle school and one for high school (5 Faculty hours per week + cost of curriculum*)]
- Continue +5 Assistant Director hours a week to implement a system of assigning students to specific tutoring locations and monitoring student activity. [Change to *Creation and maintenance of online tutoring schedule where students reserve one-on-one tutoring sessions in specific subject areas with specific faculty members. (10 Director hours per year + 2 Community Outreach Worker hours per week + 10 Faculty hours per week*)]
- Tutor prioritizing Students with Disabilities (providing on-site and online tutoring). +15 Tutor hours per week [Change to *Special Education Resource Specialist / Teacher provides hands-on tutoring to Students with Disabilities (15 Resource Specialist hours per week*)]
- Maintain a four-year approach-to-college timeline on the school website. +2 Counselor hours per year [Change to *Build and maintain a highly visible College/Career page with helpful information/links on the new school website (10 Counselor hours per year*)]
- Develop a second CTE Pathway in Public Services/ Public Safety +4 Faculty hours per week [Change to *Develop a second CTE Pathway in Public Services/ Public Safety or Arts, Media, & Entertainment. (4 Faculty hours per week)*]
- Host on-campus speakers who will share information about their professions and the entrance requirements in their fields. Posters about guest speakers to be featured around the school. +40 Counselor hours per year [Change to *Host on-campus speakers who will share information about their professions and the entrance requirements in their fields. Posters about guest speakers to be featured around the school. (40 Community Liaison hours per year*)]
- Provide at least four field trip experiences: 6th, 7th, 8th, and 9th grade (possibly 11th grade). +80 Faculty hours per year [Change to *Provide at least one grade-specific field trip each year in grades 6, 7, & 8. (30 Faculty hours per year*)]
- Annual College & Career Week involving college/career assignments, lunchtime presentations, celebratory event, prize raffle. +40

Counselor hours per year, +15 Faculty hours per year, +10 Administration hours per year, + cost of prizes, decorations, and food [Change to *Annual College & Career Week involving college/career assignments, lunchtime presentations, two college/scholarship information nights for families, celebratory event, prize raffle. (20 Self-Study Coordinator hours per year + 20 Counselor hours per year + 60 Faculty hours per year + 20 Administrative Assistant hours per year + cost of prizes, decorations, and food*)]

- Provide annual training of staff and administration on SBA administration. +25 Faculty hours per year [Change to *Provide annual training of staff and administration on CAASPP administration (25 Faculty hours per year*)]
- Continue to provide intervention services for students who struggle academically and/or socially. Advisory Teachers implement a new official intervention process at the close of each log period. (+Full-time Community Liaison, + 18 Counselor hours per week, +9 Assistant Director hours per week, + 40 Faculty hours per week) [Change to *Continue to provide intervention services for students who struggle academically and/or socially. Advisory Teachers implement a new official intervention process at the close of each log period. (18 Community Liaison hours per week + 18 Counselor hours per week +9 Assistant Director hours per week + 40 Faculty hours per week)*]
- Formative Assessment with iReady in English and Math 3X per year +120 Faculty hours per year [Change to *Diagnostic and Formative Assessment with iReady in English and Math 2X per year (80 Faculty hours per year*)]
- A New Families Liaison will reach out to new families shortly after enrollment (and 2-3 times during the first month) on behalf of the administration and will facilitate a smooth transition to the independent study model. Advisory Teachers also send an introductory letter, introducing themselves as a main point of contact and welcoming questions. +20 Assistant Director hours per week. [Change to *A New Families Liaison will reach out to new families shortly after enrollment (and 2-3 times during the first month) on behalf of the administration and will facilitate a smooth transition to the independent study model. Advisory Teachers also send an introductory letter, introducing themselves as a main point of contact and welcoming questions. (20 Community Outreach Worker hours per week + 5 Faculty hours per week)*]

Added:

- Clothes closet and hygiene supplies provided on campus *(1 Resource Specialist hour per week + cost of supplies purchased once a year)*
- Transition to College & Career Workshop for Students with Disabilities (*5 Counselor hours per year)*
- Provide at least ten off-campus graduation- and college/career-oriented field trips available to high school students each year. This includes, but is not limited to, Sacramento Speaker Series events, the SJUSD College Fair, CSU Sacramento College Fair, college visits (American River College, CSU Sacramento, UC Davis), and Grad Night. Field trips to colleges/universities include visits to the Disabilities Services and Programs for Students (DSPS) and Financial Aid offices when possible. *(60 Faculty hours per year + 60 Counselor hours per year*)
- Build an email message template and demonstration video that teachers and Community Outreach Worker can use to teach parents how to use PLP effectively. *(5 Director hours + 5 Assistant Director hours +5 Community Liaison hours per year)*
- Create and implement rewards systems to acknowledge students' academic progress, as well as to celebrate growth and strong character, throughout the school year *(1 Director hour per week + 1 Administrative Assistant hour per week + 3 Faculty hours per week)*

Goal 2:

Discontinued/Removed:

- None

Modified:

- Action 2 Title: Expanded Mental Health Support to Support Students' Return to In-Person Learning [Change to *Mental Health Support for Students*]
- Vigilant outreach to students who are struggling academically or emotionally. Counselor and Community Liaison to provide counseling, refer to tutoring services, and/or refer to counseling services through SJUSD or local community agencies. +20 Counselor hours per week [Change to *Vigilant outreach to students who are struggling academically or emotionally. Counselor to provide counseling, refer to tutoring services, and/or refer to counseling services through SJUSD or local community agencies. (20 Counselor hours per week*)]

Added:

- None

Goals and Actions

Goal 1

Goal #	Description
1	**Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready**. **Focus 1:** Provide professional development and support for quality first instruction leading to increased student learning (research based instructional practices which acknowledge and respect cultural and economic diversity). **Focus 2:** Provide school-based structures and services which supply early intervention for and prevention of learning difficulties. **Focus 3:** Provide academic support structures and services which increase rates of students graduating on time and college and career ready **Focus 4:** Provide engaging and relevant classes and activities on campuses. **State Priorities:** 1. Basic (Conditions of Learning) 2. Implementation of State Standards (Conditions of Learning) 3. Parent Involvement (Engagement) 4. Student Achievement (Pupil Outcomes) 5. Student Engagement (Engagement) 6. School Climate (Engagement) 7. Course Access (Conditions of Learning) 8. Student Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

The Choices Charter School LCAP Goals were chosen to align with the San Juan Unified School District's LCAP Goals and in an effort to close all achievement gaps between student subgroups, ensuring an equitable educational environment for all. Students in disadvantaged student subgroups at Choices have often lagged behind the performance of *All Students* in the past; however, LCAP services have been and continue to be effective at meeting needs of students in a variety of situations, and data currently points to a highly equitable learning environment at CCS.

Metric	Baseline (2019 or 2020)	Year 1 Outcome (2021)	Year 2 Outcome (2022)	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate (Five-Year Cohort Graduation Rate on CDE Dataquest) of *Socioeconomically Disadvantaged Students* (Growth of at least 1% point per year)	75% in 2020	76%	78%		78%
Graduation Rate (Five-Year Cohort Graduation Rate on CDE Dataquest) of *English Learners* (No data/ Insufficient Sample Size. Goal is 76% or no achievement gap once sample size is large enough to track.)	No data available for this student subgroup in 2021 due to insignificant sample size.	No data available for this student subgroup in 2021 due to insignificant sample size.	No data available for this student subgroup in 2022 due to insignificant sample size.		76%
SBA ELA- Achievement Gap between *Socioeconomically Disadvantaged Students* and *All Students* in Percentage that Met or Exceeded Standard (Reduction in gap by at least 1% point per year)	-6% points in 2019 (6% points *below* performance of All Students) No data available in 2020.	+7% points (7% points *above* performance of All Students)	-9% points (9% points *below* performance of All Students)		-3% points (3% points *below* performance of All Students, or better)

Metric	Baseline (2019 or 2020)	Year 1 Outcome (2021)	Year 2 Outcome (2022)	Year 3 Outcome	Desired Outcome for 2023–24
SBA ELA- Achievement Gap between *English Learners* and *All Students* in Percentage that Met or Exceeded Standard Data type redefined as "Ever-EL" in 2022, in order to have a large enough sample size to track progress on public reports.	-2% points in 2019 (2% points *below* performance of All Students) No data available in 2020.	+19% points (19% points *above* performance of All Students)	-1% points (1% point *below* performance of All Students)		0% points (no achievement gap from All Students, or better)
SBA Math- Achievement Gap between *Socioeconomically Disadvantaged Students* and *All Students* in Percentage that Met or Exceeded Standard (Reduction in gap by at least 1% point per year)	-8% points in 2019 (8% points *below* performance of All Students) No data available in 2020.	+11% points (11% points *above* performance of All Students)	-9% points (9% points *below* performance of All Students)		-5% points (5% points *below* performance of All Students, or better)

Metric	Baseline (2019 or 2020)	Year 1 Outcome (2021)	Year 2 Outcome (2022)	Year 3 Outcome	Desired Outcome for 2023–24
SBA Math- Achievement Gap between *English Learners* and *All Students* in Percentage that Met or Exceeded Standard Data type redefined as "Ever-EL" in 2022, in order to have a large enough sample size to track progress on public reports.	+3% points in 2019 (3% points *above* performance of All Students No data available in 2020.	+9% points (9% points *above* performance of All Students)	-3% points (3% points *below* performance of All Students)		0% points (no achievement gap from All Students, or better)
College Career Indicator Achievement Gap between *Socioeconomically Disadvantaged Students* and *All Students* in Percentage that are College/Career Ready on the California School Dashboard/ Dashboard Additional Report (Reduction in gap by at least 1% point per year)	-5% points in 2020 (5% points *below* performance of All Students)	No data published for this metric in 2021.	No data published for this metric in 2022.		-2% points (2% points *below* performance of All Students, or better)

Metric	Baseline (2019 or 2020)	Year 1 Outcome (2021)	Year 2 Outcome (2022)	Year 3 Outcome	Desired Outcome for 2023–24
College Career Indicator Achievement Gap between *English Learners* in Percentage that are College/Career Ready on the California School Dashboard/ Dashboard Additional Report (No data/ Insufficient Sample Size. Goal is no achievement gap once sample size is large enough to track.)	No data available for this student subgroup in 2019 or 2020 due to insignificant sample size.	No data published for this metric in 2021.	No data published for this metric in 2022.		0% points (no achievement gap from All Students, or better)
Chronic Absenteeism- Achievement Gap between *Socioeconomically Disadvantaged Students* and *All Students* in Percentage of Chronic Absenteeism in grades 6-8 per CDE DataQuest (For this metric, trending *above* All Students is an undesirable direction.) (Reduction in gap by at least 1% point per year)	+4% points in 2019 (4% points *above* performance of All Students.) No data published in 2020.	+7% points (7% points *above* performance for All Students.)	+6% points (6% points *above* performance for All Students.)		-2% points (2% points *below* performance of All Students, or better)

Metric	Baseline (2019 or 2020)	Year 1 Outcome (2021)	Year 2 Outcome (2022)	Year 3 Outcome	Desired Outcome for 2023–24
Chronic Absenteeism- Achievement Gap between *English Learners* and *All Students* in Percentage of Chronic Absenteeism in grades 6-8 per CDE Dataquest (For this metric, trending *above* All Students is an undesirable direction.) (No data/Insufficient Sample Size. Goal is no achievement gap once sample size is large enough to track.)	No data available for this student subgroup in 2019 due to insignificant sample size. No data published in 2020.	No data available for this student subgroup in 2021 due to insignificant sample size.	No data available for this student subgroup in 2022 due to insignificant sample size.		0% points (no achievement gap from All Students, or better)

Actions

Action #	Title	Description	Total Funds	Contributing
1	Tutoring	● Continue existing tutoring services. Include a Zoom tutoring option. Focus on skill-building. *(25 Tutor hours per week)* ● Continue providing additional Math tutoring in Middle School, based on need, site capacity, and tutor availability. *(4 Faculty hours per week)* ● Creation and maintenance of online tutoring schedule where students reserve one-on-one tutoring sessions in specific subject areas with specific faculty members *(10 Director hours per year + 2 Community Outreach Worker hours per week + 10 Faculty hours per week)* ● Special Education Resource Specialist / Teacher provides hands-on tutoring to Students with Disabilities. *(15 Resource Specialist hours per week)*	$107,353.70	Y

2	College & Career Planning Support	● Build and maintain a highly visible College/Career page with helpful information/links on the new school website. *(10 Counselor hours per year)* ● Advertise and provide counseling support by appointment for help with college research and applications. *(20 Counselor hours per year)* ● Develop a second CTE Pathway in Public Services/ Public Safety or Arts, Media, & Entertainment. *(4 Faculty hours per week)* ● Develop and begin implementation of a seven-year program to promote college/career readiness at each high school grade level. *(40 Counselor hours per year)* ● Host on-campus speakers who will share information about their professions and the entrance requirements in their fields. Posters about guest speakers to be featured around the school. *(40 Community Liaison hours per year)* ● Annual College & Career Week involving college/career assignments, lunchtime presentations, two college/scholarship information nights for families, celebratory event, prize raffle. *(20 Self-Study Coordinator hours per year + 20 Counselor hours per year + 60 Faculty hours per year + 20 Administrative Assistant hours per year, + cost of prizes, decorations, and food)* ● Provide at least ten off-campus graduation- and college/career-oriented field trips available to high school students each year. This includes, but is not limited to, Sacramento Speaker Series events, the SJUSD College Fair, CSU Sacramento College Fair, college visits (American River College, CSU Sacramento, UC Davis), and Grad Night. Field trips to colleges/universities include visits to the Disabilities Services and Programs for Students (DSPS) and Financial Aid offices when possible. *(60 Faculty hours per year + 60 Counselor hours per year)* ● Transition to College & Career Workshop for Students with Disabilities *(5 Counselor hours per year)*	$22,549.55	Y

Action #	Title	Description	Total Funds	Contributing
3	Community Enhancements	● Continue to encourage *English Learners* to enroll in on-campus electives and to participate in extracurricular activities. ● Addition of at least one new elective course each year. In 2023-24: expansion of Middle School electives to include French 1, Spanish 1, and Culinary Arts. New high school electives if resources allow: Coding, 3D Art (Sculpture) *(10 Faculty hours per week)* ● Continue to add at least one extra-curricular activity each year. In 2023-24: Yearbook Club *(2 Faculty hours per week)* ● Provide at least one grade-specific field trip each year in grades 6, 7 & 8. *(30 Faculty hours per year)* ● EL Coordinator oversees *English Learner* support and teaches two ELD courses (Learning Tree curriculum) - one for middle school and one for high school. *(5 Faculty hours per week + cost of curriculum)* ● Virtual Reality Science (Biology, Chemistry, Physics) Labs (2 Faculty hours per week + cost of curriculum) ● Clothes closet and hygiene supplies provided on campus. *(1 Resource Specialist hour per week + cost of supplies purchased once a year)* ● Create and implement rewards systems to acknowledge students' academic progress, as well as to celebrate growth and strong character, throughout the school year *(1 Director hour per week + 1 Administrative Assistant hour per week + 3 Faculty hours per week)*	$53,941.80	Y

Action #	Title	Description	Total Funds	Contributing
4	Technology Resources	● Continue to upgrade technology as needed. *(cost of new technology)* ● Advertise low-cost internet to families in need. ● Provide Wi-fi hotspots for students in need. ● Provide laptops on loan for students without computers at home. ● Staff/Families tech/curriculum support. *(10 Assistant Director hours per week + 10 Community Liaison hours per week)*	$56,902.00	Y

5	Miscellaneous Support	● Continue to track student data that supports program modifications to target student needs. *(40 Self-Study Coordinator hours per year)* ● Provide annual training of staff and administration on CAASPP administration. *(25 Faculty hours per year)* ● Continue to provide intervention services for students who struggle academically and/or socially. Advisory Teachers implement a new official intervention process at the close of each log period. *(18 Community Liaison hours per week + 18 Counselor hours per week +9 Assistant Director hours per week + 40 Faculty hours per week)* ● Develop and provide additional parent training on online curriculum systems during the student registration process. *(5 Assistant Director hours per week)* ● Provide four in-person, evening training sessions for parents: use of School Pathways, PLP, and best practices for supporting an independent study student. *(40 Director hours per year)* ● Vertical Teaming in Departments (Professional Development) once per month. *(25 Faculty hours per month)* ● Diagnostic and Formative Assessment with iReady in English and Math 2X per year *(80 Faculty hours per year)* ● A New Families Liaison will reach out to new families shortly after enrollment (and 2-3 times during the first month) on behalf of the administration and will facilitate a smooth transition to the independent study model. Advisory Teachers also send an introductory letter, introducing themselves as a main point of contact and welcoming questions. *(20 Community Outreach Worker hours per week + 5 Faculty hours per week)* ● Build an email message template and demonstration video that teachers and Community Outreach Worker can use to teach parents how to use PLP effectively. *(5 Director hours*	$231,718.25	Y

Action #	Title	Description	Total Funds	Contributing
		+ 5 Assistant Director hours + 5 Community Liaison hours per year)		

Goal Analysis for 2022-23

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

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

Actions/Services Not Implemented as Planned:

Due to evolving resources and perspectives, the following planned LCAP services were offered in a different format or paused in 2022-23:

Tutoring:

- Tutor prioritizing Students with Disabilities (providing on-site and online tutoring). +15 Tutor hours per week
    - Instead of hiring a tutor to work with Students with Disabilities, one part-time Resource Specialist / Teacher expanded to full time, and a second full-time Resource Specialist / Teacher was hired. Each individual spent many hours each week providing individualized instruction and support to Students with Disabilities.

College & Career Planning Support:

- Provide students and families with three College & Career presentations per year. Focus on University, Trade School, and Community College applications. Promote events via automated phone message, ParentSquare email, and class announcements by Faculty. +30 Counselor hours per year
    - One College & Career Family Night was offered in the fall, during the new College & Career Week. The presentation covered university, community college, and trade school paths. This presentation will be expanded to two presentations during the College & Career Week in 2023 and will include extensive information about scholarships. In 2022-23, a College & Career presentation tailored to students with IEPs was offered to Students with Disabilities, and this will be repeated in 2023-24, as well.
- Prepare for an on-campus Career Fair in Fall 2022. +5 Community Liaison hours per week
    - Due to resource restrictions and the belief that there are more efficient ways to provide college/career-oriented experiences to students, the Career Fair has been suspended. In 2022-23, the College & Career Week was expanded to include guest speakers, and the Counselor organized trips to the SJUSD College Fair and the CSUS College Fair.
- Host on-campus speakers who will share information about their professions and the entrance requirements in their fields. Posters about guest speakers to be featured around the school. +40 Counselor hours per year

- Speakers did not come to campus throughout the year, but two speakers did present to students during College & Career Week. More speakers will be invited to speak to students throughout the school year in 2023-24.

Community Enhancements:

- Continue to add at least one extra-curricular activity each year. +2 Staff hours per week
  - In 2022-23, several new activities have taken place. With the return of Intramurals, students meet together weekly to play games and sports. A Podcasting Club meets weekly and produces Choices Chatter. Each organization involves occasional trips off campus.
- Provide at least four field trip experiences: 6th, 7th, 8th, and 9th grade (possibly 11th grade). +80 Faculty hours per year
  - Many field trips were offered to students in 2022-23, but they were not necessarily specific to grade levels. One field trip for 6th graders (to the CSUS Planetarium) was offered, while other field trips, such as the SJUSD College Fair, the CSUS College Fair, the Sacramento Speaker Series, and Grad Night were made available to all high school students. In 2023-24, more field trips will be made available to both middle and high school students.
- Virtual Reality Science (Biology, Chemistry, Physics) Labs (+2 Faculty hours per week + cost of curriculum)
  - Virtual Reality Science Labs were paused for one year but will be made available to students in 2023-24.

Miscellaneous Support:

- Provide four in-person, evening training sessions for parents: use of School Pathways, PLP, and best practices for supporting an independent study student. +40 Director hours per year
  - Parent training sessions were paused for one year but will be made available again in 2023-24.
- Vertical Teaming in Departments (Professional Development) once per month. +25 Faculty hours per month
  - Due to an upcoming WASC accreditation visit, most professional development time in 2022-23 has been used to analyze data, re-evaluate the Choices program, and document findings in WASC Focus Groups. A return to working more in departments will occur in 2023-24.
- Continue to provide intervention services for students who struggle academically and/or socially. Advisory Teachers implement a new official intervention process at the close of each log period. (+Full-time Community Liaison, + 18 Counselor hours per week, +9 Assistant Director hours per week, + 40 Faculty hours per week)
  - Intervention services were offered, but a formal process occurring at the close of each log period was not implemented by Advisory Teachers. This will remain in the plan to be implemented in 2023-24.
- Formative Assessment with iReady in English and Math 3X per year +120 Faculty hours per year
  - iReady diagnostic and formative assessments were administered twice in 2022-23 and will be administered twice in 2023-24, as well.

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

In 2022-23, funds assigned to actions/services that were not ultimately implemented as planned were diverted to the new implementations of the actions/services or to other activities that addressed the needs of disadvantaged student subgroups. Fewer expenditures than planned in the areas of college & career presentations, a career fair, on-campus speakers, virtual science labs, parent training, vertical teaming, and iReady administration were somewhat offset by greater expenditures than planned in tutoring, the College & Career Week, extracurricular activities, field trips, and school program analysis. Estimated actual expenditures were lower than planned expenditures but remained well above 2022-23 LCFF requirements.

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

No data is yet available for the 2022-23 school year. However, given that most of the actions/services that Choices provided in 2022-23 are the same or very similar to those provided in recent previous years, data from 2019-2022 provides some direction in evaluating the effectiveness of CCS's efforts to provide student services in an equitable manner. Some data types have been unavailable in recent years, and data for *English Learners* and *Foster Youth* are often not published due to insufficient sample sizes. However, the data that is available is largely positive:

Graduation Rate: The Graduation Rates of *All Students* and *Socioeconomically Disadvantaged Students* grew in 2020, 2021, and 2022. The Graduation Rates of each group have remained nearly equal or equal (2022) to one another, demonstrating equity of the Choices Charter program. Approximately one-third of 2022 graduates stated that they would not have graduated from high school had they not enrolled at Choices, and more than half of them planned to immediately enroll in colleges or trade schools.

CAASPP (ELA SBA, Math SBA, and Science CAST): In 2021, disadvantaged student subgroups exceeded the proficiency of *All Students* in almost all categories. Rates of proficiency fell in all subjects, for all student groups, in 2022. Disadvantaged student subgroups lagged behind *All Students* in ELA and Math. However, "Ever-EL" *English Learners* lagged by very little in both subjects. In Science, *Socioeconomically Disadvantaged Students* outperformed *All Students*, while "Ever-EL" *English Learners* performed less well. SBA and CAST performance and achievement gaps between *All Students* and disadvantaged student subgroups have fluctuated over time. Due to small sample sizes, statistics often change significantly from year to year. Multiple years of data are studied to identify trends. Significant gains in proficiency by all student groups in 2021 seemed to suggest that the modified, shorter SBA exams given in 2021 were less challenging than the standard version that was administered in 2019. However, State of California data shows that students of all subgroups experienced declines in performance, on average, across the state in 2021. In fact, Choices students not only improved in 2021; they significantly outperformed the state proficiency rates in nearly all categories. Choices students may have fared better than most students in the state, due to consistency in curriculum and instruction and dedicated outreach to families throughout 2020 and 2021. Whereas traditional schools often struggled to adjust to distance learning conditions, Choices was able to transition nearly seamlessly. Most rates of proficiency dropped between 2021 and 2022 for both Choices and the State of California. However, in most cases, Choices students in all student groups have outperformed state averages in both years.

College Career Indicator: The College Career Indicator ("CCI") of Choices graduates has grown steadily in recent years. The CCI for both *All Students* and *Socioeconomically Disadvantaged Students* grew in 2020. Thanks to a growing focus on Choices' college and career readiness opportunities, such as A-G courses, co-enrollment at community colleges, a Career Technical Education Pathway in Business & Finance, and two World Language tracks that lead to biliteracy, more Choices students are considered "Prepared" for college and career each year.

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

In addition to the changes made to the LCAP for 2023-24 that were based on input from all educational partners, the following changes to Goal 1 have been made based specifically on reflection of prior practice:

- The Career Fair has been suspended and has been replaced with field trips to the SJUSD College Fair and the CSUS College Fair.
- College & Career presentations for families will take place during College & Career Week instead of being offered throughout the school year.
- The cost of providing breakfast and lunch to students during standardized testing will be eliminated from the LCAP, as all breakfast and lunch for all students throughout the school year is now free.
- A College/Career page will be more prominently featured on the new school website to debut in 2023-24.
- Field trips will be grade-specific in grades 6-8, but high school field trips will be available to all high school students, and most will be focused on college and career exploration.
- iReady will be administered only twice per year (Diagnostic Assessment at the beginning of Fall Semester and Formative Assessment at the beginning of the Spring Semester). The third assessment will be Summative with the spring CAASPP exams.
- The Counselor debuted a College & Career Workshop for Students with Disabilities in 2022-23, which was successful and will be repeated in 2023-24.

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

Goal 2

Goal #	Description
2	**Foster a respectful, collaborative, and reflective school culture that ensures academic success and social/emotional well-being of each student.** **Focus 1:** Expand health and social/emotional support services and interventions to students and their families. **Focus 2:** Increase the voice of parents and students to ensure feedback loops on key initiatives and issues. **Focus 3:** Improve the collaborative culture throughout the school among staff, students, families, and community. **State Priorities:** 5. Student Engagement (Engagement) 6. School Climate (Engagement)

An explanation of why the LEA has developed this goal.

The Choices Charter School LCAP Goals were chosen to align with the San Juan Unified School District's LCAP Goals and in an effort to close all achievement gaps between student subgroups, ensuring an equitable educational environment for all. In 2022, 34% of new students reported that "social/other anxiety" was a primary reason for enrolling at Choices. School surveys show that roughly half of both *All Students* and *Students with Disabilities* feel less anxious once enrolled at Choices, suggesting equitable experiences across various students subgroups. An overwhelming majority of students report that they feel safe at Choices. Choices recognizes that students learn best when they feel safe and well and that the program's ability to meet these needs is a hallmark of its success. CCS seeks to continue to support students' social/emotional needs in an equitable fashion, ensuring equal access to education for all.

Measuring and Reporting Results

Metric	Baseline (2020)	Year 1 Outcome (2021)	Year 2 Outcome (2022)	Year 3 Outcome	Desired Outcome for 2023–24
Students with Disabilities Attitude Survey Percentage of *Students with Disabilities* surveyed at the end of each school year who reported that they felt less anxiety since enrolling at Choices (Growth of at least 1% point per year)	64%	Survey not administered in 2021.	43%		67% (or more)
Student School Satisfaction Survey Percentage of *All Students* returning in fall, each year, who reported that they felt less anxiety since enrolling at Choices (Growth of at least 1% point per year)	58%	43%	53%		61% (or more)

Metric	Baseline (2020)	Year 1 Outcome (2021)	Year 2 Outcome (2022)	Year 3 Outcome	Desired Outcome for 2023–24
Student School Satisfaction Survey Percentage of *All Students* returning in fall, each year, who reported that they felt safe on campus the previous year (Maintain figure at 90% or higher)	96%	100%	100%		90% (or more)

Actions

Action #	Title	Description	Total Funds	Contributing
1	Identify, Support, and Track Progress of Students with Anxiety	• Identify, support, and track academic progress of *Students with Disabilities* who struggle with anxiety. *(5 Self-Study Coordinator hours per year + 5 Resource Specialist hours per year)* • Identify, support, and track academic progress of *All Students* who struggle with anxiety. *(8 Self-Study Coordinator hours per year)*	$1,173.59	Y
2	Mental Health Support for Students	• Vigilant outreach to students who are struggling academically or emotionally. Counselor to provide counseling, refer to tutoring services, and/or refer to counseling services through SJUSD or local community agencies. *(20 Counselor hours per week)*	$46,935.00	Y

Goal Analysis for 2022-23

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

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

Actions/Services Not Implemented:

All planned actions/services were implemented for Goal 2 in 2022-23.

Actions/Services Added to the LCAP & Implemented:

No new actions/services were added to this goal in 2022-23.

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

There were no material differences between planned and actual services for Goal 2 in 2022-23.

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

Student Anxiety Levels (School Satisfaction Survey): While the percentage of new students reporting that "social/other anxiety" was a primary reason for enrolling at Choices grew significantly in 2021 (to 37%) and remained nearly equal to this elevated level in 2022 (34%), the percentage of students who reported feeling the same or less anxiety since enrolling at Choices remained strong (88% in 2022). Choices is often a refuge for students experiencing anxiety, and the vast majority of students stabilize or improve in CCS's safe, caring, and flexible program.

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

Because students have been permitted to attend on-campus classes and activities for two school years, following the COVID-19 campus closure in 2020-21, the Goal 2, Action 2 title has been modified from *Expanded Mental Health Support to Support Students' Return to In-Person Learning* to *Mental Health Support for Students*. Because the Community Liaison does not provide counseling support and most often is not the individual to refer students to tutoring services or to counseling services through SJUSD or local community colleges, the Community Liaison has been removed from the Goal 2, Action 2 Description.

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

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for 2023-24

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
$295,441	0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
9.27%	0%	$0.00	9.27%

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

Required Descriptions

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

2023-24 Actions/ Services:

Tutoring: Tutoring is available for all students but targets, in particular, needs of students who do not receive help at home, who have special learning needs/disabilities, and/or who require additional assistance with English Language Acquisition. 2023-24 tutoring services will include tutoring via Zoom, serving students from a distance when they have transportation difficulties or other responsibilities in the home that prevent them from leaving. An emphasis on skill-building will guide tutoring sessions. Math tutoring will be prioritized in Middle School to address existing deficiencies in skills and to prevent deficiencies from developing. Tutoring hours will be communicated to the entire school community online; students will be able to sign up to meet tutors or teachers for assistance at specific times, for specific subjects, as needed. This includes the availability of tutoring to meet the needs of English Learners who are enrolled in an English Learner Development course. Students with IEPs receive regular homework assistance from Resource Specialists on campus or via Zoom.

College & Career Planning Support: Choices' college and career planning support is available to all students but serves perhaps most importantly the students whose parents are not equipped with the resources or experience to effectively guide their students in the approach to their post-secondary college and career pursuits. These services are also especially important for Students with Disabilities who face additional obstacles in pursuing post-secondary educational opportunities and need specialized information and assistance. All services are offered to students with these needs in mind. College & Career presentations will be offered to students and their families in the evenings during College & Career Week, in an effort to reach all families, including those who work during school hours. Presentations will include information about applying for scholarships so that no student will feel that college is financially inaccessible. College & Career information on the CCS website brings resources into the family home. An on-campus Counselor supports students and families on an individual basis with college research and assistance with applications at no additional charge. Students will be guided toward college and career readiness at each grade level, 6-12, with projects tailored to specific age groups incorporated into English courses. All other classroom-based courses offer students at least one college/career-oriented assignment per year that requires students to consider post-secondary pursuits that align with the given subject matter of the course. On-campus speakers, field trips, and the Sacramento Speaker Series will introduce students to various professions that may be new to them, sparking interests and engaging them in their education. Students will attend the SJUSD College Fair and the CSUS College Fair. College visits will include American River College, CSU Sacramento, and UC Davis. While on college campuses, when possible, students will visit the Disabilities Services and Programs for Students (DSPS) and Financial Aid offices. An annual College & Career Week brings long-term planning into focus with college & career-oriented campus decorations, celebrations, presentations, and prize giveaways. A College & Career Workshop for Students with Disabilities provides information tailored to students who need special services in their post-secondary educational pursuits. Choices offers several academic pathways to college and career readiness. A Career Technical Education (CTE) Pathway in Business & Finance debuted in Fall 2018. A second CTE Pathway in Public Services/ Public Safety or Arts, Media, & Entertainment will debut in coming years. A-G, Advanced Placement, and World Language courses support students in becoming college and career ready. The Choices Charter School Graduation Outcomes center on the process of setting goals, adjusting goals as needed, persevering through challenges, and ultimately, accomplishing objectives.

Community Enhancements: Each year, CCS expands its elective and extracurricular offerings, in an effort to more effectively engage all students in school. English Learners, in particular, are encouraged to enroll in classroom-based elective courses and participate in extracurricular activities, as a means of improving their English Language skills through peer interaction. An EL Coordinator guides formal intervention for English Learners and teaches an ELD course. In order to further engage students, in 2023-24, CCS will continue to offer field trips that are designed to expose students, particularly those who are disadvantaged, to new experiences. New Virtual Reality labs will also provide a new dimension for exploring information and ideas. All electives, extracurricular events, and field trips are offered, free of charge, and are designed to reach students where they are through direct experience. Choices seeks to engage students in their education in a safe learning environment where they are supported with basic needs and guidance. On campus, students in need are supported through a clothes closet and free hygiene supplies, and all students may enjoy breakfast and lunch at school at no cost.. Because positive reinforcement is a powerful motivator, Choices seeks to expand its set of rewards systems that regularly and frequently acknowledge academic progress, growth, and character in 2023-24.

Technology Resources: Annual technology upgrades support student learning in the classroom and in the computer lab and allow for the administration of computerized exams. In 2023-24, CCS will continue to refer families in need to a provider that offers discounted internet service rates to qualifying families. Laptops will also be available for loan; the supply of computers available for this purpose will grow each year

as new models are purchased for testing and classroom use. Wi-fi hotspots will be provided where necessary. Technical support will be available to both students and staff, both on campus and at home. Every effort will be made to ensure that technology and support is available to students, regardless of financial need or language barrier.

Miscellaneous Support: At CCS, students in targeted subgroup populations are supported through thoughtful course enrollment, academic counseling, and formal interventions when students are struggling. Student data is collected and analyzed on a regular basis; changes in curriculum, instruction, or program format are made to address areas of need. The CCS Staff is trained on administration of standardized exams to ensure that students are afforded a comfortable testing environment that can be tailored, in some cases, to students' individual needs. SJUSD Food Services provides students with free breakfast and lunch throughout the school year. Student intervention services assist students who struggle academically and/or socially. In 2023-24, additional resources will be devoted to supporting parents as they support their students, through more extensive training during the registration process and in the evenings throughout the year. Advisory Teachers check in with new families shortly after students begin school, introducing themselves as a main contact for the family. A New Families Liaison also connects with families throughout their first month of enrollment to facilitate a smooth transition to the independent study model. Faculty members will meet in departments each month to optimize consistency within subject areas and to ensure that standards are adequately addressed at each grade level. Diagnostic and Formative Assessment with iReady will allow teachers of English and Math to determine individual students' strengths and areas of need and to gauge academic growth throughout the year, reteaching concepts when deemed necessary.

Identify, Support, and Track Progress of Students with Anxiety: Because many of CCS's students with anxiety have Individualized Education Plans, CCS developed and piloted a system of identifying, supporting, and tracking the progress of students with anxiety in the *Students with Disabilities* subgroup first. In 2017-18, this process was expanded into the general student population in an effort to more effectively reach all students who are struggling. In August 2018, the CCS Staff was formally trained by an anxiety specialist. The CCS program is well-suited to welcome students with anxiety, thanks to the flexible nature of the independent study model and the knowledgeable and compassionate staff. The CCS staff seeks to continue to increase the percentage of students who report that their anxiety levels are lower since enrolling at Choices through compassion and flexibility.

Mental Health Support for Students: The CCS Staff is committed to conducting vigilant outreach to students who are struggling academically or emotionally. The Counselor assists students with referrals to free tutoring, free counseling, or referrals to SJUSD or other community counseling services, as needed.

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

Percentage of Students in Targeted Subgroups (2022):
Socioeconomically Disadvantaged Students: 46%
English Learners: 6%
Foster Youth: 1%

At Choices, students in disadvantaged student subgroups comprise roughly half of total school enrollment. All LCAP services are designed to support *All Students* but are targeted in particular to serve those who may have fewer opportunities due to disabilities, financial challenges, language barriers, and/or familial instability. CCS seeks to make academic content, instruction, school community, mental health support, and college & career services accessible to all students in an equitable fashion.

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

NA: Choices Charter School does not qualify for additional concentration grant add-on funding.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1:54	NA
Staff-to-student ratio of certificated staff providing direct services to students	1:15.57	NA

2023-24 Total Planned Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$ 451,859	$ 55,538	$ 521	$ 1	520,574	$ 520,574	$ 0

Goal #	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	Tutoring	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 93,183	$ 1,406	$ 107	$ 0	$ 107,354
1	2	College & Career Planning Support	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 19,573	$ 2,954	$ 23	$ 0	$ 22,550
1	3	Community Enhancements	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 46,822	$ 7,066	$ 54	$ 1	$ 53,942
1	4	Technology Resources	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 49,391	$ 7,454	$ 57	$ 0	$ 56,902
1	5	Miscellaneous Support	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 201,131	$ 30,355	$ 232	$ 0	$ 231,718
2	1	Identify, Support, and Track Progress of Students with Anxiety	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 1,019	$ 154	$ 1	$ 0	$ 1,174
2	2	Mental Health Support for Students	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 40,740	$ 6,148	$ 47	$ 0	$ 46,935

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
$ 3,188,513	$ 295,441	9.27%	0.00%	9.27%	$ 451,859	0.00%	14.17%	Total:	$ 451,859
								LEA-wide Total:	$ -
								Limited Total:	$ -
								Schoolwide Total:	$ 451,859

Goal #	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1	Tutoring	Yes	Schoolwide	All	Choices Charter School Campus & Some Services Provided Virtually	$ 93,183	0.00%
1	2	College & Career Planning Support	Yes	Schoolwide	All	Choices Charter School Campus & Some Services Provided Virtually	$ 19,573	0.00%
1	3	Community Enhancements	Yes	Schoolwide	All	Choices Charter School Campus & Some Services Provided Virtually	$ 46,822	0.00%
1	4	Technology Resources	Yes	Schoolwide	All	Choices Charter School Campus & Some Services Provided Virtually	$ 49,391	0.00%
1	5	Miscellaneous Support	Yes	Schoolwide	All	Choices Charter School Campus & Some Services Provided Virtually	$ 201,131	0.00%
2	1	Identify, Support, and Track Progress of Students with Anxiety	Yes	Schoolwide	All	Choices Charter School Campus & Some Services Provided Virtually	$ 1,019	0.00%
2	2	Mental Health Support for Students	Yes	Schoolwide	All	Choices Charter School Campus & Some Services Provided Virtually	$ 40,740	0.00%

2023-24 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	$ 534,434.73	$ 436,324.96

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1	Tutoring	Yes	$ 106,879	$ 117,767
1	2	College & Career Planning Support	Yes	$ 26,904	$ 19,232
1	3	Community Enhancements	Yes	$ 72,383	$ 67,383
1	4	Technology Resources	Yes	$ 32,234	$ 32,234
1	5	Miscellaneous Support	Yes	$ 262,598	$ 166,272
2	1	Identify, Support, and Track Progress of Students with Anxiety	Yes	$ 821	$ 821
2	2	Expanded Mental Health Support to Support Students' Return to In-Person Learning	Yes	$ 32,616	$ 32,616

2023-24 Contributing Actions Annual Update Table

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
$ 295,441	$ 534,435	$ 436,325	$ 98,110	0.00%	0.00%	0.00% - No Difference

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1	Tutoring	Yes	$ 106,879	$ 117,767	0.00%	0.00%
1	2	College & Career Planning Support	Yes	$ 26,904	$ 19,232	0.00%	0.00%
1	3	Community Enhancements	Yes	$ 72,383	$ 67,383	0.00%	0.00%
1	4	Technology Resources	Yes	$ 32,234	$ 32,234	0.00%	0.00%
1	5	Miscellaneous Support	Yes	$ 262,598	$ 166,272	0.00%	0.00%
2	1	Identify, Support, and Track Progress of Students with Anxiety	Yes	$ 821	$ 821	0.00%	0.00%
2	2	Mental Health Support for Students	Yes	$ 32,616	$ 32,616	0.00%	0.00%

2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$ 3,188,513	$ 295,441	0.00%	9.27%	$ 436,325	0.00%	13.68%	$0.00 - No Carryover	0.00% - No Carryover

Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Engaging Educational Partners

Purpose

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

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

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

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

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

Requirements and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated students
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

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

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

Focus Goal(s)

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

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

Broad Goal

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

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

Maintenance of Progress Goal

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

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

Required Goals

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

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

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

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

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

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

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

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

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

Measuring and Reporting Results:

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs

may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.

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

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

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

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

Action Tables

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

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

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

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

Data Entry Table

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

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

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

- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.
- **Goal #**: Enter the LCAP Goal number for the action.
- **Action #**: Enter the action's number as indicated in the LCAP Goal.
- **Action Title**: Provide a title of the action.
- **Student Group(s)**: Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
    - **Scope**: The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
    - **Unduplicated Student Group(s)**: Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
    - **Location**: Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.

- **Time Span**: Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel**: Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel**: This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds**: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
    - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds**: Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds**: Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds**: Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds**: This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services**: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
    - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

      For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost $165,000.

Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

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

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

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

LCFF Carryover Table

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

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

Calculations in the Action Tables

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

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
    - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
    - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)

- This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

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

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
  - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)
- 7. Total Estimated Actual Expenditures for Contributing Actions
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)

- This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

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

    The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- 13. LCFF Carryover — Percentage (12 divided by 9)
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-6

MEETING DATE: 06/27/2023

SUBJECT: Adoption of 2023-2024 Budget

CHECK ONE:

For Discussion:	☐
For Action:	☒
Report:	☐
Workshop:	☐
Recognition:	☐
Emergency Action:	☐

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The superintendent is recommending that the board:

a) Adopt the San Juan Unified School District 2023-2024 budget, including the approval of:
   1. the Education Protection Account spending plans for the district and Choices Charter School,
   2. the excess reserves in the ending fund balance, and
   3. the district staffing standards, and
b) Approve the revisions to the 2022-2023 budget.

RATIONALE/BACKGROUND:

Proposition 30 and Proposition 55 require the use of Education Protection Account (EPA) funds be determined by the governing board at an open public meeting. This requirement may be satisfied at a regularly scheduled meeting, which could be the annual budget adoption meeting.

In accordance with Education Code section 42127, the Board of Education shall hold a public hearing and adopt the budget for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the governing board shall file that budget with the county superintendent of schools. That budget and supporting data shall be maintained and made available for public review. In accordance with Assembly Bill 97 (Chapter 47/2013), for the 2015-2016 fiscal year, and each fiscal year thereafter, the governing board of the school district shall not adopt a budget before the governing board of the school district adopts a local control accountability plan, if an existing Local Control and Accountability Plan is not effective for the budget year.

The board shall not adopt a budget that does not include the expenditures necessary to implement the local control accountability plan or the annual update to a local control and accountability plan that is effective during the subsequent fiscal year. On June 13, 2023, the 2023-2024 budget document, including staffing standards, was presented to the board, and a public hearing was held. At the budget adoption public hearing, per Education Code section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties was provided. Prior to the adoption of the budget, the board is required to approve the Local Control and Accountability Plan.

ATTACHMENT(S):

A: 2023-2024 Budget Book with 2022-2023 Estimated Actuals

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/13/2023
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Kristi Blandford, Director, Fiscal Services
Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

San Juan Unified School District

2023-24 BUDGET

with 2022-23 Estimated Actuals
and Multi-year Projections

Presented to the Board of Education
June 13, 2023



3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu

SAN JUAN UNIFIED SCHOOL DISTRICT
2023-24 ADOPTED BUDGET
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Member



Tanya Kravchuk
Member

Vacant
Member



Melissa Bassanelli
Superintendent

DOCUMENT PREPARATION

Jennifer Stahlheber
Chief Financial Officer

Kristi Blandford
Director, Fiscal Services

Barbara Gross
Manager, Fiscal Services

Gertrude Agbontaen
Manager, Fiscal Services

Deryn Campbell
Associate Budget Analyst

Sharon Rew
Position Control Specialist

Dina Geiss
Coordinator Fiscal Support Training

Laura Longo
Administrative Assistant

Entire Fiscal Services Staff

Superintendent's Message



San Juan Unified's mission to empower all in our inclusive learning community to contribute and thrive in a radically evolving world must be guided by careful fiscal management that allows us to make strategic investments in our programs and services.

Over the past several years, one-time funds have allowed us to make crucial investments in supporting our students' academic and social-emotional growth. We recognize that as this one-time funding will soon be coming to an end, we will need to make tough decisions on where to continue investments. Our team will spend this year working towards targeting our investments in areas that have been identified as having the most impact on our students and their success.

As I enter into my first full school year as superintendent of San Juan Unified, we will begin a strategic planning process to create an updated vision and direction for our district. We will be engaging with our community throughout this process, and I look forward to working collaboratively with our staff members, families, students and community members.

I am truly grateful for the San Juan Unified community's continued support of our students and schools.

In community,

Melissa Bassanelli
Superintendent of Schools

OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects audited figures for 2021-22, estimated actuals for 2022-23, adopted budget for 2023-24 and multi-year projections for 2024-25 and 2025-26.

DISTRICT MISSION

We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.

SHARED VALUES

We value:

- **Inclusivity**
  We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities and abilities.

- **Real World Knowledge**
  We commit to creating enviroments and providing experiences that build and apply relevant skills and knowledge for the real world.

- **Voice**
  We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.

- **Social and Emotional Intelligence**
  We commit to creating a culture that embraces, teaches, models and applies social and emotional intelligence in all interactions with all stakeholders.

- **Perseverance**
  We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.
- Preserve an ending fund balance that ensures integrity and stability of the district.

CORE MESSAGES

- Governor Newsom released his revised 2023-24 budget on May 12, 2023. It reflects a shortfall of $31.5 billion, up from the $22.5 billion in the Governor's Budget released in January 2023.
- The proposal includes a 8.22% COLA to the Local Control Funding Formula (LCFF) and is applied to categorical programs such as special education and school nutrition.
- The Governor's proposal also includes the use of approximately $2.7 billion one-time funds to support the overall LCFF costs in 2023-24.
- The May Revision extends the expenditure deadline for Expanded Learning Opportunity Program (ELOP) for funds received in 2021-22 and 2022-23 from June 30, 2023, to June 30, 2024
- The May Revision continues to fully fund the first and second years of expanded eligibility for Transitional Kindergarten (TK) and allows the continuation of waiving family fees from July 1, 2023, through September 20, 2023, for the California State Preschool Program, using funds from the 2022 Budget Act.
- The district will be eligible for concentration grant funds in 2023-24.
- The district will continue to exercise caution and flexibility in long-term fiscal planning.

SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district's long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

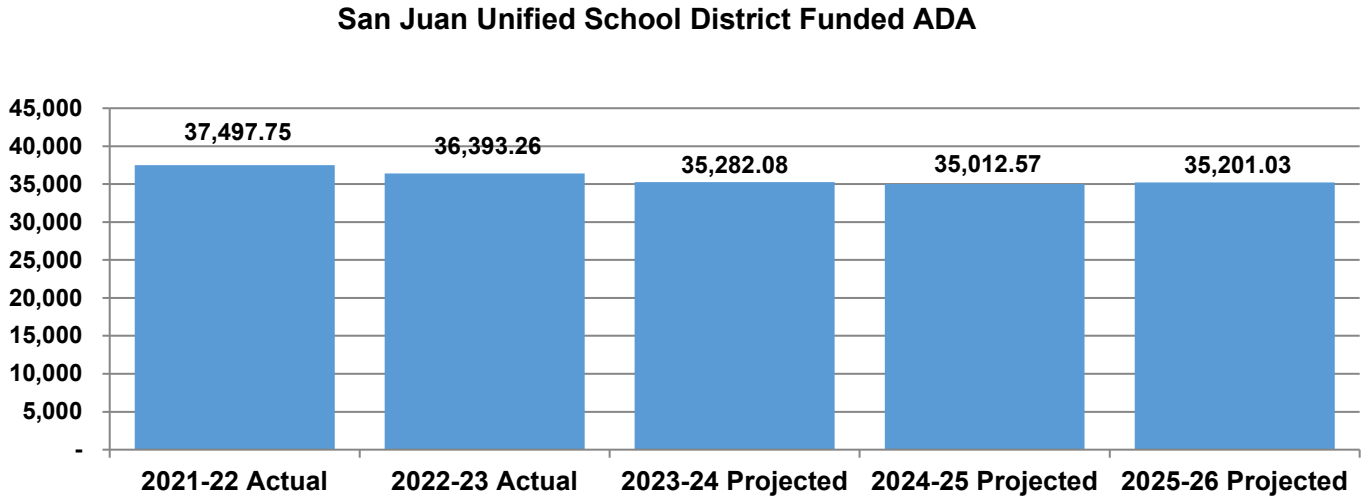
- Re-evaluate spending priorities to address student achievement and begin new initiatives only if long-term solvency can be maintained (avoid cycles of additions and reductions).
- Strategically invest stimulus funds to help students recover learning loss, provide wrap-around supports and reduce future operational costs.
- Exercise caution and maintain flexibility in collective bargaining process. Neighboring districts have widely divergent levels of funding. Consider increases to pension rates, rising health care costs, and the implementation of the Affordable Care Act (ACA).
- Maintain reserves greater than the minimum requirement.
- Support on-going expenditures with on-going revenues.

PROPOSITION 55 AND THE EDUCATION PROTECTION ACT (EPA)

Proposition 55 was passed by voters in November 2016. It extends the temporary personal income tax increase first enacted by Proposition 30. While the higher tax rates for high-income earners will be extended for an additional 12 years (though 2030), the sales tax increase expired at the end of 2016.

STATE FUNDING AND AVERAGE DAILY ATTENDANCE

California funds schools based on student attendance, also known as Average Daily Attendance (ADA). A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students officially enrolled in district schools. Average Daily Attendance is used to calculate a district's proportionate share of state revenue from resources such as; the Local Control Funding Formula (LCFF), Special Education, and Lottery funds.



2023-24 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes as well as TK students commencing in 2022/23. Students in grades 9-12 receive an adjustment for Career Technical Education (CTE).

Grade Span	2022-23 Base Grant Per ADA	Grade Span Adjustment	2022-23 Total Base Grant Per ADA
K-3	$9,919	$1,032	$10,951
4-6	$10,069		$9,037
7-8	$10,367		$9,304
9-12	$12,015	$312	$11,327
TK Add-on	$9,919	$3,044	$12,963

2022-23 ESTIMATED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	8,566,057	40,854,287	38,784,772	(7,276)	2,062,239	10,628,296
Base / Other	87,072,586	392,794,963	320,209,161	(58,020,869)	14,564,933	101,637,519
Total Unrestricted	95,638,643	433,649,250	358,993,933	(58,028,145)	16,627,172	112,265,815
Total Restricted	53,679,871	238,265,763	257,838,007	50,055,701	30,483,457	84,163,328
GENERAL FUND	**149,318,514**	**671,915,013**	**616,831,940**	**(7,972,444)**	**47,110,629**	**196,429,143**
ASB	2,044,845	1,851,171	1,851,171	0	0	2,044,845
Charter Schools	727,754	3,164,477	2,965,335	(255,937)	(56,795)	670,959
SPED (SELPA)	0	6,087,890	6,087,890	0	0	0
Adult Education	2,136,463	4,243,496	4,409,838	(42,292)	(208,634)	1,927,829
Child Development	3,606,212	29,852,399	32,214,842	4,269,949	1,907,506	5,513,718
Cafeteria	7,020,462	26,802,147	22,892,358	(3,455)	3,906,334	10,926,796
Deferred Maintenance	2,675,243	61,994	2,577,983	2,000,000	(515,989)	2,159,254
SPECIAL REVENUE	**18,210,979**	**72,063,574**	**72,999,417**	**5,968,265**	**5,032,422**	**23,243,401**
Building	227,178,852	3,114,162	159,154,282	20,116,461	(135,923,659)	91,255,193
Capital Facilities	7,694,581	1,879,288	30,000	(5,000,000)	(3,150,712)	4,543,869
County School Facilities	(0)	14,680,377	0	(14,680,377)	0	(0)
Bond Interest Redemption	101,181,055	80,557,900	88,234,983	0	(7,677,083)	93,503,972
CAPITAL PROJECTS	**336,054,489**	**100,231,727**	**247,419,265**	**436,084**	**(146,751,454)**	**189,303,035**
SELF INSURANCE	**44,779,637**	**25,607,300**	**27,021,674**	**1,587,094**	**172,720**	**44,952,357**
TOTAL	**548,363,619**	**869,817,614**	**964,272,296**	**18,999**	**(94,435,683)**	**453,927,936**

UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**418,933,524**	**433,423,220**	**439,215,587**	**442,081,819**	**433,649,250**	
Expenses						
Salaries/Benefits	311,030,537	311,030,537	326,928,451	325,827,985	324,616,509	
Other Expenditures	29,410,466	31,750,719	32,368,072	34,462,343	34,377,424	
Total Expenses	**340,441,003**	**342,781,256**	**359,296,523**	**360,290,328**	**358,993,933**	**-**
Other Financing	**(57,912,741)**	**(57,912,741)**	**(61,265,003)**	**(59,955,475)**	**(58,028,145)**	
Surplus/(Deficit)	**20,579,780**	**32,729,223**	**18,654,061**	**21,836,016**	**16,627,172**	**-**
Beginning Balance	**86,976,380**	**86,976,380**	**95,638,643**	**95,638,643**	**95,638,643**	
Ending Balance	**107,556,160**	**119,705,603**	**114,292,704**	**117,474,659**	**112,265,815**	**-**
Non-Spendable	242,146	242,146	242,146	242,146	307,373	
Commitments	28,958,784	28,958,784	40,596,587	41,106,057	41,240,172	
Assigned	1,500,000	1,500,000	897,676	9,537,360	2,212,751	
Reserve for Economic Uncertainty	11,948,030	11,994,816	12,538,639	12,556,783	12,496,108	
Unassigned	64,907,200	77,309,857	60,017,656	54,032,313	56,009,411	

SIGNIFICANT BUDGET PLANNING FACTORS

	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.68%	27.70%	28.30%
Lottery – Unrestricted per ADA	$170	$170	$170
Lottery – Restricted per ADA	$67	$67	$67
Mandate Block Grant - K-8 per ADA	$37.81	$39.30	$40.59
Mandate Block Grant - 9-12 per ADA	$72.84	$75.71	$78.20
CA Consumer Price Index (CPI)	3.54%	3.02%	2.64%

*Funds not included in current budget (Approximately $50M)

2023-24 BUDGET ADOPTION

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	10,628,296	51,253,947	49,452,828	(7,276)	1,793,843	12,422,139
Base / Other	101,637,519	413,309,427	350,625,311	(62,952,375)	(268,259)	101,369,260
Total Unrestricted	112,265,815	464,563,374	400,078,139	(62,959,651)	1,525,584	113,791,399
Total Restricted	84,163,328	198,064,735	254,336,739	59,084,551	2,812,547	86,975,875
GENERAL FUND	**196,429,143**	**662,628,109**	**654,414,878**	**(3,875,100)**	**4,338,131**	**200,767,273**
ASB	2,044,845	1,851,171	1,851,171	0	0	2,044,845
Charter Schools	670,959	3,560,825	2,826,400	(281,530)	452,895	1,123,854
SPED (SELPA)	0	6,354,244	6,354,244	0	0	0
Adult Education	1,927,829	4,206,463	4,241,229	(164,415)	(199,181)	1,728,648
Child Development	5,513,718	26,402,857	27,404,371	0	(1,001,514)	4,512,204
Cafeteria	10,926,796	26,763,822	25,354,847	0	1,408,975	12,335,771
Deferred Maintenance	2,159,254	20,000	0	2,000,000	2,020,000	4,179,254
SPECIAL REVENUE	**23,243,401**	**69,159,382**	**68,032,262**	**1,554,055**	**2,681,175**	**25,924,576**
Building	91,255,193	1,989,946	10,463,015	150,967,458	142,494,389	233,749,582
Capital Facilities	4,543,869	1,330,000	20,000	0	1,310,000	5,853,869
County School Facilities	(0)	0	0	0	0	(0)
Bond nterest Redemption	93,503,972	0	0	0	0	93,503,972
CAPITAL PROJECTS	**189,303,035**	**3,319,946**	**10,483,015**	**150,967,458**	**143,804,389**	**333,107,423**
SELF INSURANCE	**44,952,357**	**26,286,023**	**28,478,631**	**0**	**(2,192,608)**	**42,759,749**
TOTAL	**453,927,936**	**761,393,460**	**761,408,786**	**148,646,413**	**148,631,087**	**602,559,021**

UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**464,563,374**					
Expenses						
Salaries/Benefits	360,155,236					
Other Expenditures	39,922,903					
Total Expenses	**400,078,139**					
Other Financing	**(62,959,651)**					
Surplus/(Deficit)	**1,525,584**					
Beginning Balance	**112,265,815**					
Ending Balance	**113,791,399**					
Non-Spendable	289,931					
Commitments	35,075,476					
Assigned	6,280,528					
Reserve for Economic Uncertainty	13,165,609					
Unassigned	58,989,683					

2024-2026 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2024-25 and 2025-26. The district Planning Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding.

Operating costs for future years are projected using historical patterns and probabilities. Significant expenditure planning factors include; salaries, seniority and retirement of employees, health care and other benefit costs, pension costs, utilities, property and liability insurance premiums, etc.

UNRESTRICTED GENERAL FUND

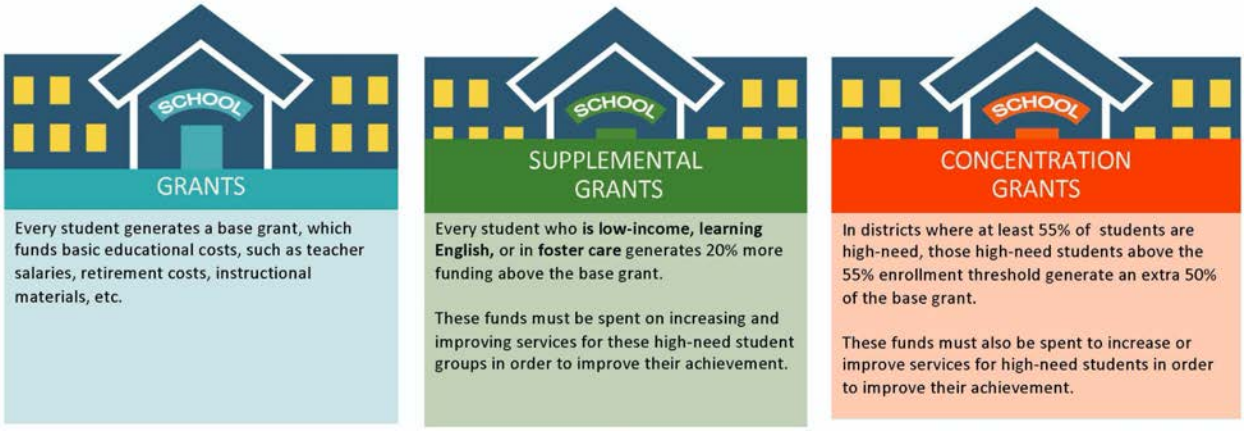
	2024-25 Projected Budget	2025-26 Projected Budget
Revenues	**487,457,776**	**505,501,588**
Expenses		
Salaries/Benefits	363,587,347	368,142,708
Other Expenditures	39,306,974	40,517,577
Total Expenses	**402,894,320**	**408,660,285**
Other Financing	**(69,630,702)**	**(67,648,154)**
Surplus/(Deficit)	**14,932,754**	**29,193,149**
Beginning Balance	**113,801,227**	**128,733,981**
Ending Balance	**128,733,981**	**157,927,130**
Non-Spendable	242,146	242,146
Commitments	25,599,808	19,653,441
Assigned	17,485,045	28,683,022
Reserve for Economic Uncertainty	12,147,450	12,114,811
Unassigned	73,259,532	97,233,710

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Local Control Accountability Plan (LCAP)
2023-24 Budget Book Summary

What is the Local Control Funding Formula (LCFF)?

The Local Control Funding Formula (LCFF) is a California law passed in 2013 that changed the method of distributing funds from the state to local school districts. LCFF funds include a base level grant for all Local Education Agencies (LEA) based on Average Daily Attendance. Additional funding is provided through supplemental and concentration grants based on the unduplicated number of high need students in the following categories: English learner, socioeconomically disadvantaged, and foster youth.



Eight Areas of State Priority

The Local Control Funding Formula (LCFF) also lists eight state priority areas that every district must address in their Local Control Accountability Plan (LCAP) to ensure a high-quality educational program for students focused on conditions for learning, engagement, and pupil outcomes.



What is the Local Control and Accountability Plan (LCAP)?

In order to access the funds from the State of California, LEAs develop a Local Control Accountability Plan (LCAP) in partnership with their communities, families, students, staff, advisory committees, and labor partners. The LCAP is a three-year plan aligned to the Eight State Priorities that describes the goals, actions, services, and expenditures to address identified student needs with an emphasis on increasing or improving services for English learner, socioeconomically disadvantaged, and foster youth students.

LCAP Focus Areas and Goals

Beginning with the 2019-2020 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and a new 3-year LCAP that resulted in the development of four focus areas and goals. These focus areas are aligned to the Eight State Priorities, drive our continuous improvement work across the district, and serve as San Juan's LCAP plan goals.

Connected Schools	Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.
Healthy Environments	All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.
Engaging Academics	All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic minded.
Clear Pathways	Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career and bright futures filled with opportunity.

California School Dashboard

California has adopted state and local indicators to measure school district and individual school site performance in each of the state priorities. Performance data on state and local indicators is publicly reported on the California School Dashboard to provide parents and educators with information on school and district progress as well as assist in identifying strengths, challenges, and areas in need of improvement. State Indicators apply to all districts, schools, and student groups and are based on data that is collected consistently across the state whereas Local Indicators apply to districts and charters and are collected at the district level.



BUDGET CALENDAR

Key dates in the development of the San Juan Unified School District Budget include:

2022

September 13	Board Meeting: 2021-22 Unaudited Actuals / 2022-23 Revised Budget /Financial Status Report approval
September 15	2021-22 Unaudited Actuals / 2022-23 revised Budget submitted to SCOE Upload EPA spending plan on District website upon Board of Education approval
December 13	Board Meeting: 2022-23 First Interim and Budget/Financial Status Report approval Board Meeting: 2021-22 Audit Report approval

2023

January 18	Governor presents 2023-24 State Budget
February 14	Board Meeting: LCAP (Local Control Accountability Plan) Mid-Year Report Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions – Discussion
February 28	Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions – Adoption
March 14	Board Meeting: 2022-23 Second Interim and Budget/Financial Status Report
April	Prioritize final LCAP recommendations
May 19	Governor presents May Revise
June 13	Board Meeting: Public Hearings and Presentations of the 2023-24 LCAP and Budget
June 15	Constitutional deadline for Legislature to send a budget to the Governor
June 27	Board Meeting: Adoptions of the 2023-24 LCAP and Budget, including Education Protection Account (EPA) spending plan
July 1	Adopted Budget submitted to Sacramento County Office of Education (SCOE) Approved LCAP submitted to SCOE and State Board of Education (SBE)
September 12	Board Meeting: 2022-23 Unaudited Actuals and Approve 2023-24 Revised Budget
September 15	2022-23 Unaudited Actuals/2023-24 Revised Budget submitted to SCOE Upload EPA spending plan on District website upon Board of Education approval
December 12	Board Meeting: 2023-24 First Interim and Budget/Financial Status Report approval Board Meeting: 2022-23 Audit Report

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FUND SUMMARIES

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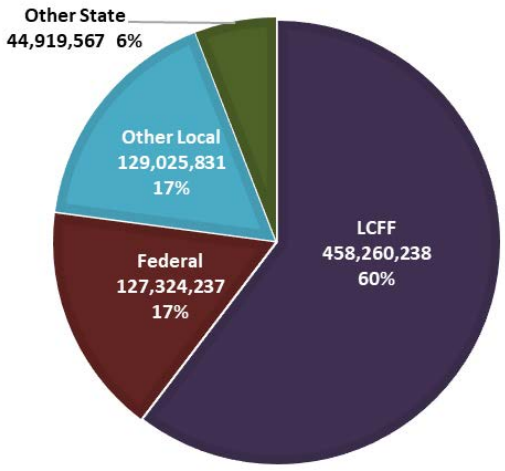
SELF INSURANCE FUND 42

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2023-24 ALL FUNDS

Revenues by Object

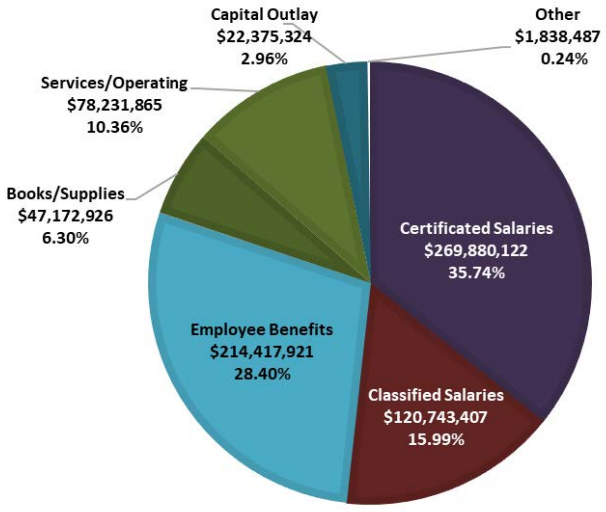
FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrn	51,253,947				51,253,947
Base / Other	401,437,423		11,481,221	390,783	413,309,427
Total Unrestricted	452,691,370	0	11,481,221	390,783	464,563,374
Total Restricted	2,380,355	97,249,921	92,790,544	5,643,915	198,064,735
GENERAL FUND	**455,071,725**	**97,249,921**	**104,271,765**	**6,034,698**	**662,628,109**
ASB	0	0	0	1,851,171	0
Charter Schools	3,188,513	0	362,312	10,000	3,560,825
SPED (SELPA)	0	0	6,354,244	0	6,354,244
Adult Education	0	480,081	3,598,829	127,553	4,206,463
Child Development	0	14,174,203	4,750,878	5,614,189	24,539,270
Cafeteria	0	15,420,032	9,687,803	1,655,987	26,763,822
Deferred Maintenance	0	0	0	20,000	20,000
SPECIAL REVENUE	**3,188,513**	**30,074,316**	**24,754,066**	**9,278,900**	**65,444,624**
Building	0	0	0	1,989,946	1,989,946
Capital Facilities	0	0	0	1,330,000	1,330,000
County School Facilities	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0
CAPITAL PROJECTS	**0**	**0**	**0**	**3,319,946**	**3,319,946**
SELF INSURANCE	**0**	**0**	**0**	**26,286,023**	**26,286,023**
TOTAL	**458,260,238**	**127,324,237**	**129,025,831**	**44,919,567**	**757,678,702**



2023-24 ALL FUNDS

Expenditures by Object

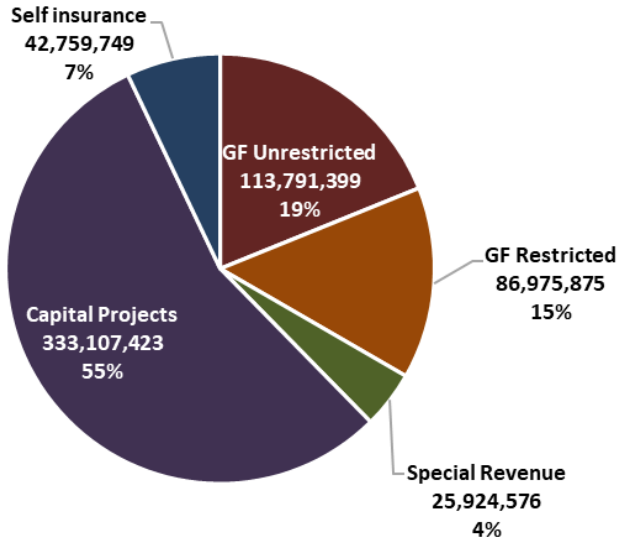
FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/Supplies	Services/ Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn	20,310,349	6,934,876	12,942,049	3,312,150	4,023,955	0	1,929,449	49,452,828
Base / Other	172,863,644	47,315,121	99,789,197	7,655,938	26,241,561	5,852,476	(9,092,626)	350,625,311
Total Unrestricted	193,173,993	54,249,997	112,731,246	10,968,088	30,265,516	5,852,476	(7,163,177)	400,078,139
Total Restricted	64,466,807	51,904,349	85,141,938	21,629,884	13,053,358	10,756,255	7,384,148	254,336,739
GENERAL FUND	**257,640,800**	**106,154,346**	**197,873,184**	**32,597,972**	**43,318,874**	**16,608,731**	**220,971**	**654,414,878**
ASB	0	0	0	394,490	1,456,681	0	0	1,851,171
Charter Schools	1,399,879	233,718	898,645	35,500	258,574	0	84	2,826,400
SPED (SELPA)	0	0	0	0	0	0	0	0
Adult Education	1,186,596	581,603	894,674	210,073	1,297,203	0	71,080	4,241,229
Child Development	9,652,847	5,558,922	9,350,707	1,657,304	183,068	0	1,001,523	27,404,371
Cafeteria	0	6,644,004	4,531,202	12,650,113	984,699	0	544,829	25,354,847
Deferred Maintenance	0	0	0	0	0	0	0	0
SPECIAL REVENUE	**12,239,322**	**13,018,247**	**15,675,228**	**14,947,480**	**4,180,225**	**0**	**1,617,516**	**61,678,018**
Building	0	1,150,894	614,149	11,964	2,919,415	5,766,593	0	10,463,015
Capital Facilities	0	0	0	0	20,000	0	0	20,000
County School Facilities	0	0	0	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0	0	0	0
CAPITAL PROJECTS	**0**	**1,150,894**	**614,149**	**11,964**	**2,939,415**	**5,766,593**	**0**	**10,483,015**
SELF INSURANCE	**0**	**419,920**	**255,360**	**10,000**	**27,793,351**	**0**	**0**	**28,478,631**
TOTAL	**269,880,122**	**120,743,407**	**214,417,921**	**47,567,416**	**78,231,865**	**22,375,324**	**1,838,487**	**755,054,542**



2023-24 ALL FUNDS

Summary - Reserves

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	10,628,296	51,253,947	49,452,828	(7,276)	1,793,843	12,422,139
Base / Other	101,637,519	413,309,427	350,625,311	(62,952,375)	(268,259)	101,369,260
Total Unrestricted	112,265,815	464,563,374	400,078,139	(62,959,651)	1,525,584	113,791,399
Total Restricted	84,163,328	198,064,735	254,336,739	59,084,551	2,812,547	86,975,875
GENERAL FUND	**196,429,143**	**662,628,109**	**654,414,878**	**(3,875,100)**	**4,338,131**	**200,767,273**
ASB	2,044,845	1,851,171	1,851,171	0	0	2,044,845
Charter Schools	670,959	3,560,825	2,826,400	(281,530)	452,895	1,123,854
SPED (SELPA)	0	6,354,244	6,354,244	0	0	0
Adult Education	1,927,829	4,206,463	4,241,229	(164,415)	(199,181)	1,728,648
Child Development	5,513,718	26,402,857	27,404,371	0	(1,001,514)	4,512,204
Cafeteria	10,926,796	26,763,822	25,354,847	0	1,408,975	12,335,771
Deferred Maintenance	2,159,254	20,000	0	2,000,000	2,020,000	4,179,254
SPECIAL REVENUE	**23,243,401**	**69,159,382**	**68,032,262**	**1,554,055**	**2,681,175**	**25,924,576**
Building	91,255,193	1,989,946	10,463,015	150,967,458	142,494,389	233,749,582
Capital Facilities	4,543,869	1,330,000	20,000	0	1,310,000	5,853,869
County School Facilities	(0)	0	0	0	0	(0)
Bond nterest Redemption	93,503,972	0	0	0	0	93,503,972
CAPITAL PROJECTS	**189,303,035**	**3,319,946**	**10,483,015**	**150,967,458**	**143,804,389**	**333,107,423**
SELF INSURANCE	**44,952,357**	**26,286,023**	**28,478,631**	**0**	**(2,192,608)**	**42,759,749**
TOTAL	**453,927,936**	**761,393,460**	**761,408,786**	**148,646,413**	**148,631,087**	**602,559,021**



GENERAL FUND

TOTAL

The General Fund is used to account for the ordinary operations of the district. It consists of two primary components; the Unrestricted General Fund and the Restricted General Fund.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base	348,079,046	384,736,015	403,817,778	417,853,731	434,315,590
LCFF Supp./Conc.	36,302,182	40,845,093	51,253,947	59,162,603	60,864,054
Federal	92,492,983	93,276,138	97,249,921	36,126,816	32,969,982
Other State	104,693,944	142,461,930	104,271,765	103,301,886	103,664,717
Other Local	10,228,182	10,595,837	6,034,698	7,844,012	7,870,588
TOTAL REVENUES	**591,796,336**	**671,915,013**	**662,628,109**	**624,289,048**	**639,684,931**
EXPENSES					
Certificated Salaries	239,615,210	242,112,627	257,640,800	248,895,526	249,675,753
Classified Salaries	86,501,999	94,531,795	106,154,346	93,363,561	93,230,719
Employee Benefits	163,371,659	178,190,311	197,873,184	185,535,818	187,311,178
Books and Supplies	23,968,998	41,695,587	32,597,972	31,524,763	27,437,335
Services and Operating	36,006,881	56,278,059	43,318,874	40,440,162	40,814,234
Capital Outlay	1,601,312	3,529,232	16,608,731	3,638,318	3,246,906
Other	52,222	494,329	220,971	107,232	155,969
TOTAL EXPENSES	**551,118,280**	**616,831,940**	**654,414,878**	**603,505,380**	**601,872,094**
OTHER FINANCING[1]	**(4,051,628)**	**(7,972,444)**	**(3,875,100)**	**(3,867,110)**	**(3,868,434)**
INCREASE/(DECREASE)	**36,626,428**	**47,110,629**	**4,338,131**	**16,916,558**	**33,944,403**
BEGINNING BALANCE	**112,692,086**	**149,318,514**	**196,429,143**	**200,767,274**	**217,683,832**
ENDING BALANCE	**149,318,514**	**196,429,143**	**200,767,274**	**217,683,832**	**251,628,234**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - TOTAL

The Unrestricted portion of the General Fund is used to account for activities that are funded with revenues that have no legal restrictions, and may be spent "generally". Most day-to-day operations are accounted for here.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base	345,916,657	382,355,660	401,437,423	415,473,376	431,935,235
LCFF Supp./Conc.	36,302,182	40,845,093	51,253,947	59,162,603	60,864,054
Federal	0	0	0	0	0
Other State	7,725,877	7,997,396	11,481,221	10,979,362	10,861,364
Other Local	3,792,829	2,451,101	390,783	1,842,435	1,840,935
TOTAL REVENUES	**393,737,545**	**433,649,250**	**464,563,374**	**487,457,776**	**505,501,588**
EXPENSES					
Certificated Salaries	163,139,089	177,238,571	193,173,993	194,558,628	196,407,745
Classified Salaries	39,537,943	47,155,931	54,249,997	54,954,886	55,708,725
Employee Benefits	89,147,875	100,222,007	112,731,246	114,073,833	116,026,239
Books and Supplies	9,049,854	8,701,685	10,968,088	11,194,144	11,414,197
Services and Operating	17,935,778	28,571,842	30,265,516	31,071,847	32,320,892
Capital Outlay	1,247,567	2,364,104	5,852,476	2,894,063	2,582,951
Other	(6,437,895)	(5,260,207)	(7,163,177)	(5,853,080)	(5,800,463)
TOTAL EXPENSES	**313,620,211**	**358,993,933**	**400,078,139**	**402,894,320**	**408,660,285**
OTHER FINANCING[1]	**(54,514,272)**	**(58,028,145)**	**(62,959,651)**	**(69,630,702)**	**(67,648,154)**
INCREASE/(DECREASE)	**25,603,062**	**16,627,172**	**1,525,584**	**14,932,754**	**29,193,149**
BEGINNING BALANCE	**70,035,581**	**95,638,643**	**112,265,815**	**113,791,399**	**128,724,153**
ENDING BALANCE	**95,638,643**	**112,265,815**	**113,791,399**	**128,724,153**	**157,917,302**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - WITHOUT SUPPLEMENTAL GRANT

This portion of the Unrestricted General Fund is generally referred to as the Base Program. These funds are used to provide basic instructional and support services to all students. Most day to day operations are accounted for here.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base	345,916,657	382,355,660	401,437,423	415,473,376	431,935,235
LCFF Supp./Conc.	0	0	0	0	0
Federal	0	0	0	0	0
Other State	7,725,877	7,997,396	11,481,221	10,979,362	10,861,364
Other Local	3,792,829	2,441,907	390,783	1,842,435	1,840,935
TOTAL REVENUES	**357,435,363**	**392,794,963**	**413,309,427**	**428,295,173**	**444,637,534**
EXPENSES					
Certificated Salaries	147,755,922	159,434,274	172,863,644	174,210,519	175,876,601
Classified Salaries	35,783,035	42,157,507	47,315,121	47,957,596	48,648,459
Employee Benefits	80,873,858	90,224,224	99,789,197	100,950,344	102,636,433
Books and Supplies	7,756,368	6,876,605	7,655,938	7,868,745	8,075,496
Services and Operating	16,337,756	25,663,495	26,241,561	27,031,796	28,264,681
Capital Outlay	1,247,567	2,320,710	5,852,476	2,894,063	2,582,951
Other	(7,572,943)	(6,467,654)	(9,092,626)	(7,795,154)	(7,764,534)
TOTAL EXPENSES	**282,181,564**	**320,209,161**	**350,625,311**	**353,117,908**	**358,320,087**
OTHER FINANCING[1]	**(54,505,917)**	**(58,020,869)**	**(62,952,375)**	**(69,622,347)**	**(67,639,799)**
INCREASE/(DECREASE)	**20,747,882**	**14,564,933**	**(268,259)**	**5,554,918**	**18,677,648**
BEGINNING BALANCE	**66,324,704**	**87,072,586**	**101,637,519**	**101,369,260**	**106,924,178**
ENDING BALANCE	**87,072,586**	**101,637,519**	**101,369,260**	**106,924,178**	**125,601,826**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - SUPPLEMENTAL GRANT ONLY

The Local Control Funding Formula includes a Supplemental grant that is legally unrestricted, but is intended to be spent to improve and increase services to low-income students, English learners, and foster youth. It is a portion of the Unrestricted General Fund.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental	36,302,182	40,845,093	51,253,947	59,162,603	60,864,054
Federal					
Other State					
Other Local		9,194			
TOTAL REVENUES	**36,302,182**	**40,854,287**	**51,253,947**	**59,162,603**	**60,864,054**
EXPENSES					
Certificated Salaries	15,383,167	17,804,297	20,310,349	20,348,109	20,531,143
Classified Salaries	3,754,909	4,998,424	6,934,876	6,997,290	7,060,265
Employee Benefits	8,274,016	9,997,783	12,942,049	13,123,489	13,389,806
Books and Supplies	1,293,486	1,825,080	3,312,150	3,325,399	3,338,701
Services and Operating	1,598,022	2,908,347	4,023,955	4,040,051	4,056,211
Capital Outlay	0	43,394	0	0	0
Other	1,135,047	1,207,447	1,929,449	1,942,074	1,964,071
TOTAL EXPENSES	**31,438,647**	**38,784,772**	**49,452,828**	**49,776,412**	**50,340,198**
OTHER FINANCING[1]	**(8,355)**	**(7,276)**	**(7,276)**	**(8,355)**	**(8,355)**
INCREASE/(DECREASE)	**4,855,180**	**2,062,239**	**1,793,843**	**9,377,836**	**10,515,501**
BEGINNING BALANCE	**3,710,877**	**8,566,057**	**10,628,296**	**12,422,139**	**21,799,975**
ENDING BALANCE	**8,566,057**	**10,628,296**	**12,422,139**	**21,799,975**	**32,315,476**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

RESTRICTED

The Restricted portion of the General Fund is used to account for ordinary activities that are funded with legally restricted revenues, for a very specific purpose. Such restricted funds include; Title I, Title II, IDEA (Special Education), and state lottery revenues.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base	2,162,389	2,380,355	2,380,355	2,380,355	2,380,355
LCFF Supplemental	0	0	0	0	0
Federal	92,492,983	93,276,138	97,249,921	36,126,816	32,969,982
Other State	96,968,067	134,464,534	92,790,544	92,322,524	92,803,353
Other Local	6,435,352	8,144,736	5,643,915	6,001,577	6,029,653
TOTAL REVENUES	**198,058,791**	**238,265,763**	**198,064,735**	**136,831,272**	**134,183,343**
EXPENSES					
Certificated Salaries	76,476,121	64,874,056	64,466,807	54,336,898	53,268,008
Classified Salaries	46,964,055	47,375,864	51,904,349	38,408,675	37,521,994
Employee Benefits	74,223,784	77,968,304	85,141,938	71,461,985	71,284,940
Books and Supplies	14,919,144	32,993,902	21,629,884	20,330,620	16,023,138
Services and Operating	18,071,103	27,706,217	13,053,358	9,368,315	8,493,342
Capital Outlay	353,746	1,165,128	10,756,255	744,255	663,955
Other	6,490,117	5,754,536	7,384,148	5,960,312	5,956,432
TOTAL EXPENSES	**237,498,070**	**257,838,007**	**254,336,739**	**200,611,060**	**193,211,809**
OTHER FINANCING[1]	**50,462,644**	**50,055,701**	**59,084,551**	**65,763,592**	**67,209,720**
INCREASE/(DECREASE)	**11,023,366**	**30,483,457**	**2,812,547**	**1,983,804**	**8,181,254**
BEGINNING BALANCE	**42,656,505**	**53,679,871**	**84,163,328**	**86,975,875**	**88,959,679**
ENDING BALANCE	**53,679,871**	**84,163,328**	**86,975,875**	**88,959,679**	**97,140,932**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

TOTAL

The Special Revenue Fund consists of seven independent sub-funds. Each has restricted revenue is self-balancing according to GAAP and has the goal of being self-sustaining.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base	2,190,038	2,497,915	3,188,513	3,321,034	3,420,772
LCFF Supplemental	0	0	0	0	0
Federal	33,950,348	34,152,358	30,074,316	30,074,316	30,074,316
Other State	14,020,922	25,880,822	24,754,066	25,135,723	25,470,750
Other Local	8,507,977	7,681,308	7,407,729	8,050,054	8,202,436
Transfers In	2,000,000	6,332,004	3,863,587	3,810,400	3,810,400
TOTAL REVENUES	**60,669,285**	**76,544,407**	**69,288,211**	**70,391,527**	**70,978,674**
EXPENSES					
Certificated Salaries	11,126,333	12,300,531	12,239,322	12,137,796	12,247,036
Classified Salaries	9,943,085	11,785,063	13,018,247	13,012,864	13,124,509
Employee Benefits	12,029,440	13,987,205	15,675,228	15,826,153	16,156,666
Books and Supplies	11,836,717	18,955,467	14,552,990	14,862,051	15,014,786
Services and Operating	4,070,259	3,875,230	2,723,544	2,763,234	2,762,299
Capital Outlay	927,924	2,829,934	0	2,250,000	2,250,000
Other Expenses	1,185,289	1,326,926	1,617,516	1,628,902	1,642,637
Transfers Out	5,769,958	6,451,629	6,800,189	7,083,144	7,339,738
TOTAL EXPENSES	**56,889,005**	**71,511,985**	**66,627,036**	**69,564,144**	**70,537,670**
INCREASE/(DECREASE)	**3,780,280**	**5,032,422**	**2,661,175**	**827,383**	**441,004**
BEGINNING BALANCE	**14,430,698**	**18,210,979**	**23,243,401**	**25,904,576**	**26,731,959**
ENDING BALANCE	**18,210,979**	**23,243,401**	**25,904,576**	**26,731,959**	**27,172,963**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

ASSOCIATED STUDENT BODY

San Juan Unified School District has Asociated Student Body (ASB) accounts at many of our sites. The district has fiduciary responsibility for ASBs, their budget and accounting records are included within district documents (budget and audit, etc.)

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	2,074,583	1,851,171	1,851,171	1,851,171	1,851,171
Transfers In					
TOTAL REVENUES	**2,074,583**	**1,851,171**	**1,851,171**	**1,851,171**	**1,851,171**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	394,489	394,490	394,490	394,490	394,490
Services and Operating	1,555,487	1,456,681	1,456,681	1,456,681	1,456,681
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**1,949,976**	**1,851,171**	**1,851,171**	**1,851,171**	**1,851,171**
INCREASE/(DECREASE)	**124,607**	**0**	**0**	**0**	**0**
BEGINNING BALANCE	**1,920,238**	**2,044,845**	**2,044,845**	**2,044,845**	**2,044,845**
ENDING BALANCE	**2,044,845**	**2,044,845**	**2,044,845**	**2,044,845**	**2,044,845**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

CHARTER SCHOOLS

San Juan Unified School District charters a dependent schools; Choices.
The district has fiduciary responsibility for dependent charter schools, their budget and accounting records are included within district documents (budget and audit, etc.)

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base	2,190,038	2,497,915	3,188,513	3,321,034	3,420,772
LCFF Supplemental					
Federal					
Other State	314,826	652,560	362,312	367,886	372,823
Other Local	13,324	14,002	10,000	10,000	10,000
Transfers In					
TOTAL REVENUES	**2,518,188**	**3,164,477**	**3,560,825**	**3,698,920**	**3,803,595**
EXPENSES					
Certificated Salaries	1,605,480	1,437,094	1,399,879	1,435,437	1,448,356
Classified Salaries	172,298	228,116	233,718	235,821	237,944
Employee Benefits	844,200	911,620	898,645	868,356	875,539
Books and Supplies	32,118	37,479	35,500	44,437	44,437
Services and Operating	393,289	350,414	258,574	300,000	325,000
Capital Outlay	0		0		
Other Expenses	4,812	612	84	0	0
Transfers Out	234,410	255,937	281,530	309,683	340,651
TOTAL EXPENSES	**3,286,607**	**3,221,272**	**3,107,930**	**3,193,734**	**3,271,926**
INCREASE/(DECREASE)	**(768,419)**	**(56,795)**	**452,895**	**505,186**	**531,669**
BEGINNING BALANCE	**1,496,173**	**727,754**	**670,959**	**1,123,854**	**1,629,040**
ENDING BALANCE	**727,754**	**670,959**	**1,123,854**	**1,629,040**	**2,160,709**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

SPECIAL EDUCATION PASS-THROUGH

As the Administrative Unit (AU) of a regional Special Education Local Plan Area (SELPA), the district uses this fund to account for Special Education revenue passed through to other participating districts.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	5,434,089	6,087,890	6,354,244	6,604,114	6,824,660
Other Local					
Transfers In					
TOTAL REVENUES	**5,434,089**	**6,087,890**	**6,354,244**	**6,604,114**	**6,824,660**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	5,434,089	6,087,890	6,354,244	6,604,114	6,824,660
TOTAL EXPENSES	**5,434,089**	**6,087,890**	**6,354,244**	**6,604,114**	**6,824,660**
INCREASE/(DECREASE)	**0**	**0**	**0**	**0**	**0**
BEGINNING BALANCE	**0**	**0**	**0**	**0**	**0**
ENDING BALANCE	**0**	**0**	**0**	**0**	**0**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

ADULT EDUCATION

The district serves nearly 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	440,319	484,435	480,081	480,081	480,081
Other State	2,731,152	3,628,422	3,598,829	3,598,829	3,598,829
Other Local	43,900	130,639	127,553	127,553	127,553
Transfers In		57,055			
TOTAL REVENUES	**3,215,371**	**4,300,551**	**4,206,463**	**4,206,463**	**4,206,463**
EXPENSES					
Certificated Salaries	1,045,710	1,275,411	1,186,596	1,197,276	1,208,051
Classified Salaries	303,203	439,356	581,603	586,837	592,118
Employee Benefits	581,595	825,320	894,674	927,756	944,250
Books and Supplies	105,470	264,933	210,073	195,449	183,886
Services and Operating	1,173,034	1,544,122	1,297,203	1,268,176	1,250,696
Capital Outlay					
Other Expenses	64,906	60,696	71,080	70,887	70,689
Transfers Out	93,476	99,347	164,415	169,347	174,427
TOTAL EXPENSES	**3,367,395**	**4,509,185**	**4,405,644**	**4,415,728**	**4,424,117**
INCREASE/(DECREASE)	**(152,024)**	**(208,634)**	**(199,181)**	**(209,265)**	**(217,654)**
BEGINNING BALANCE	**2,288,487**	**2,136,463**	**1,927,829**	**1,728,648**	**1,519,383**
ENDING BALANCE	**2,136,463**	**1,927,829**	**1,728,648**	**1,519,383**	**1,301,729**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

CHILD DEVELOPMENT

The district serves over 3,000 students in three programs; infant toddler, preschool, and after schoo programs. This fund is used to account separately for federal, state, and local revenues.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	14,258,878	17,751,695	14,174,203	14,174,203	14,174,203
Other State	4,454,850	6,323,018	4,750,878	4,750,878	4,750,878
Other Local	5,056,571	5,777,686	5,614,189	6,165,660	6,277,700
Transfers In	0	4,269,949	1,863,587	1,810,400	1,810,400
TOTAL REVENUES	**23,770,299**	**34,122,348**	**26,402,857**	**26,901,141**	**27,013,181**
EXPENSES					
Certificated Salaries	8,475,143	9,588,026	9,652,847	9,505,083	9,590,629
Classified Salaries	4,510,816	5,179,151	5,558,922	5,490,334	5,538,205
Employee Benefits	7,468,198	8,707,512	9,350,707	9,358,418	9,546,868
Books and Supplies	2,915,259	7,051,034	1,657,304	1,633,343	1,455,699
Services and Operating	322,562	811,904	183,068	206,677	194,507
Capital Outlay					
Other Expenses	757,336	877,215	1,001,523	1,003,596	1,008,958
Transfers Out	0	0	0	0	0
TOTAL EXPENSES	**24,449,314**	**32,214,842**	**27,404,371**	**27,197,451**	**27,334,866**
INCREASE/(DECREASE)	**(679,015)**	**1,907,506**	**(1,001,514)**	**(296,310)**	**(321,685)**
BEGINNING BALANCE	**4,285,227**	**3,606,212**	**5,513,718**	**4,512,204**	**4,215,894**
ENDING BALANCE	**3,606,212**	**5,513,718**	**4,512,204**	**4,215,894**	**3,894,209**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

CAFETERIA

The district serves approximately 15,000 meals each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principle revenues in this fund are federal and state child nutrition programs and local sales.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	19,251,151	15,916,228	15,420,032	15,420,032	15,420,032
Other State	1,086,005	9,188,932	9,687,803	9,814,016	9,923,560
Other Local	1,302,953	1,696,987	1,655,987	1,726,841	1,767,183
Transfers In	0	5,000	0		
TOTAL REVENUES	**21,640,109**	**26,807,147**	**26,763,822**	**26,960,889**	**27,110,775**
EXPENSES					
Certificated Salaries					
Classified Salaries	4,956,594	5,903,061	6,644,004	6,699,872	6,756,242
Employee Benefits	3,135,421	3,537,693	4,531,202	4,671,623	4,790,009
Books and Supplies	8,373,347	11,552,013	12,650,113	12,988,822	13,330,764
Services and Operating	597,160	1,045,031	984,699	988,381	992,096
Capital Outlay	0	466,157	0	0	0
Other Expenses	358,235	388,403	544,829	554,419	562,990
Transfers Out	7,983	8,455	0	0	0
TOTAL EXPENSES	**17,428,740**	**22,900,813**	**25,354,847**	**25,903,117**	**26,432,101**
INCREASE/(DECREASE)	**4,211,369**	**3,906,334**	**1,408,975**	**1,057,772**	**678,674**
BEGINNING BALANCE	**2,809,092**	**7,020,462**	**10,926,796**	**12,335,771**	**13,393,543**
ENDING BALANCE	**7,020,462**	**10,926,796**	**12,335,771**	**13,393,543**	**14,072,217**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

DEFERRED MAINTENANCE

This fund is used to account separately for the district deferred miniatous program. Funds may be expended for purposes such as the repair and replacement of major facility systems; plumbing, heating, cooling, electrical, roofing, etc.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	16,646	61,994	20,000	20,000	20,000
Transfers In	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REVENUES	**2,016,646**	**2,061,994**	**2,020,000**	**2,020,000**	**2,020,000**
EXPENSES					
Certificated Salaries					
Classified Salaries	174	35,379	0	0	0
Employee Benefits	26	5,060	0	0	0
Books and Supplies	16,032	50,008	0	0	0
Services and Operating	28,728	123,759	0	0	0
Capital Outlay	927,924	2,363,777	0	2,250,000	2,250,000
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**972,884**	**2,577,983**	**0**	**2,250,000**	**2,250,000**
INCREASE/(DECREASE)	**1,043,762**	**(515,989)**	**2,020,000**	**(230,000)**	**(230,000)**
BEGINNING BALANCE	**1,631,481**	**2,675,243**	**2,159,254**	**4,179,254**	**3,949,254**
ENDING BALANCE	**2,675,243**	**2,159,254**	**4,179,254**	**3,949,254**	**3,719,254**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

TOTAL

The Capital Projects Fund includes four separate sub-funds, each accounting for the activities, expenditures, and financing of district capital improvement projects.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	757,022	19,259,463	0	0	0
Other Local	110,781,203	80,972,264	3,319,946	3,234,174	3,090,959
Transfers In	174,955,147	20,116,461	150,967,458	4,471,182	485,317
TOTAL REVENUES	**286,493,372**	**120,348,188**	**154,287,404**	**7,705,356**	**3,576,276**
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,103,342	1,849,127	1,150,894	1,173,114	1,183,673
Employee Benefits	523,265	709,260	614,149	641,400	660,906
Books and Supplies	1,005,131	1,037,746	11,964	100,000	105,000
Services and Operating	4,484,811	3,328,127	2,939,415	2,295,424	2,253,862
Capital Outlay	92,935,363	152,260,022	5,766,593	4,913,000	4,913,000
Other Expenses	91,915,715	88,234,983	0	0	0
Transfers Out	15,343,941	19,680,377	0	4,000,000	0
TOTAL EXPENSES	**207,311,568**	**267,099,642**	**10,483,015**	**13,122,938**	**9,116,441**
INCREASE/(DECREASE)	**79,181,804**	**(146,751,454)**	**143,804,389**	**(5,417,582)**	**(5,540,165)**
BEGINNING BALANCE	**256,872,685**	**336,054,488**	**189,303,034**	**333,107,423**	**327,689,841**
ENDING BALANCE	**336,054,488**	**189,303,034**	**333,107,423**	**327,689,841**	**322,149,676**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

BUILDING

This fund is used to account separately for proceeds from the sale of bonds authorized by Measures S (1998), J (2002), and N (2012). It may not be used for any other purpose.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	20,787	0	0	0	0
Other Local	2,324,460	3,114,162	1,989,946	2,034,174	2,090,959
Transfers In	165,690,749	20,116,461	150,967,458	4,471,182	485,317
TOTAL REVENUES	**168,035,996**	**23,230,623**	**152,957,404**	**6,505,356**	**2,576,276**
EXPENSES					
Certificated Salaries					
Classified Salaries	1,103,342	1,849,127	1,150,894	1,173,114	1,183,673
Employee Benefits	523,265	709,260	614,149	641,400	660,906
Books and Supplies	1,005,131	1,037,746	11,964	100,000	105,000
Services and Operating	4,428,015	3,298,127	2,919,415	2,195,424	2,233,862
Capital Outlay	92,935,363	152,260,022	5,766,593	4,913,000	4,913,000
Other Expenses	0	0	0	0	0
Transfers Out					
TOTAL EXPENSES	**99,995,116**	**159,154,282**	**10,463,015**	**9,022,938**	**9,096,441**
INCREASE/(DECREASE)	**68,040,880**	**(135,923,659)**	**142,494,389**	**(2,517,582)**	**(6,520,165)**
BEGINNING BALANCE	**159,137,972**	**227,178,852**	**91,255,193**	**233,749,582**	**231,232,000**
ENDING BALANCE	**227,178,852**	**91,255,193**	**233,749,582**	**231,232,000**	**224,711,835**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

CAPITAL FACILITIES

Each year the district receives fees levied on developers or other agencies as a condition of approving a development within district boundaries. Funds must be spent on approved capital projects or for items specified in the agreements with developers.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	3,158,714	1,879,288	1,330,000	1,200,000	1,000,000
Transfers In					
TOTAL REVENUES	**3,158,714**	**1,879,288**	**1,330,000**	**1,200,000**	**1,000,000**
EXPENSES					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies		0	0	0	0
Services and Operating	56,796	30,000	20,000	100,000	20,000
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Transfers Out	0	5,000,000	0	4,000,000	
TOTAL EXPENSES	**56,796**	**5,030,000**	**20,000**	**4,100,000**	**20,000**
INCREASE/(DECREASE)	**3,101,918**	**(3,150,712)**	**1,310,000**	**(2,900,000)**	**980,000**
BEGINNING BALANCE	**4,592,663**	**7,694,581**	**4,543,869**	**5,853,869**	**2,953,869**
ENDING BALANCE	**7,694,581**	**4,543,869**	**5,853,869**	**2,953,869**	**3,933,869**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

SPECIAL RESERVE - County School Facilities

The County Schools Facilities fund represents funds trasnferred from the State to the County for modernization projects under the School Facilities Program.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	0	14,680,377	0		
Other Local	14,781,588	0	0		
Transfers In					
TOTAL REVENUES	**14,781,588**	**14,680,377**	**0**	**0**	**0**
EXPENSES					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses					
Transfers Out	14,783,941	14,680,377			
TOTAL EXPENSES	**14,783,941**	**14,680,377**	**0**	**0**	**0**
INCREASE/(DECREASE)	**(2,353)**	**0**	**0**	**0**	**0**
BEGINNING BALANCE	**2,353**	**(0)**	**(0)**	**(0)**	**(0)**
ENDING BALANCE	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

BOND INTEREST AND REDEMPTION

This fund is used to account for the repayment of bonds issued by the district. The principle and interest on the bonds is paid by the county treasurer, from taxes levied by the county auditor-contro The county auditor maintains control of this fund.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	736,235	4,579,086			
Other Local	90,516,440	75,978,814			
Transfers In	9,264,398				
TOTAL REVENUES	**100,517,074**	**80,557,900**	**0**	**0**	**0**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	91,915,715	88,234,983			
Transfers Out	560,000	0	0	0	0
TOTAL EXPENSES	**92,475,715**	**88,234,983**	**0**	**0**	**0**
INCREASE/(DECREASE)	**8,041,359**	**(7,677,083)**	**0**	**0**	**0**
BEGINNING BALANCE	**93,139,696**	**101,181,055**	**93,503,972**	**93,503,972**	**93,503,972**
ENDING BALANCE	**101,181,055**	**93,503,972**	**93,503,972**	**93,503,972**	**93,503,972**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SELF INSURANCE FUND

TOTAL

This fund is used to separately account for the district self insured workers' compensation and vision insurance plans. Amounts contributed to this fund, from other funds, are lawfully restricted for insurance purposes.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	0	0	0	0	0
Other Local	23,661,081	25,607,300	26,286,023	26,238,491	26,349,309
Transfers In	2,000,000	1,587,094	0		
TOTAL REVENUES	**25,661,081**	**27,194,394**	**26,286,023**	**26,238,491**	**26,349,309**
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	387,847	440,103	419,920	442,766	446,751
Employee Benefits	238,951	273,891	255,360	269,252	294,732
Books and Supplies	1,573	3,000	10,000	11,000	12,000
Services and Operating	28,260,244	26,304,680	27,793,351	28,572,111	26,280,543
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Transfers Out	0	0	0	0	0
TOTAL EXPENSES	**28,888,615**	**27,021,674**	**28,478,631**	**29,295,129**	**27,034,026**
THER FINANCING[1]	**0**	**0**			**0**
INCREASE/(DECREASE)	**(3,227,535)**	**172,720**	**(2,192,608)**	**(3,056,638)**	**(684,717)**
BEGINNING BALANCE	**48,007,172**	**44,779,637**	**44,952,357**	**42,759,749**	**39,703,111**
ENDING BALANCE	**44,779,637**	**44,952,357**	**42,759,749**	**39,703,111**	**39,018,395**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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	423,200,753.00	2,380,355.00	425,581,108.00	452,691,370.00	2,380,355.00	455,071,725.00	6.9%
2) Federal Revenue		8100-8299	0.00	93,276,138.00	93,276,138.00	0.00	97,249,921.00	97,249,921.00	4.3%
3) Other State Revenue		8300-8599	7,997,396.00	134,464,534.00	142,461,930.00	11,481,221.00	92,790,544.00	104,271,765.00	-26.8%
4) Other Local Revenue		8600-8799	2,451,101.00	8,144,736.00	10,595,837.00	390,783.00	5,643,915.00	6,034,698.00	-43.0%
5) TOTAL, REVENUES			433,649,250.00	238,265,763.00	671,915,013.00	464,563,374.00	198,064,735.00	662,628,109.00	-1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	177,238,571.00	64,874,056.00	242,112,627.00	193,173,993.00	64,466,807.00	257,640,800.00	6.4%
2) Classified Salaries		2000-2999	47,155,931.00	47,375,864.00	94,531,795.00	54,249,997.00	51,904,349.00	106,154,346.00	12.3%
3) Employee Benefits		3000-3999	100,222,007.00	77,968,304.00	178,190,311.00	112,731,246.00	85,141,938.00	197,873,184.00	11.0%
4) Books and Supplies		4000-4999	8,701,685.00	32,993,902.00	41,695,587.00	10,968,088.00	21,629,884.00	32,597,972.00	-21.8%
5) Services and Other Operating Expenditures		5000-5999	28,571,842.00	27,706,217.00	56,278,059.00	30,265,516.00	13,053,358.00	43,318,874.00	-23.0%
6) Capital Outlay		6000-6999	2,364,104.00	1,165,128.00	3,529,232.00	5,852,476.00	10,756,255.00	16,608,731.00	370.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,713,851.00	107,404.00	1,821,255.00	1,731,083.00	107,404.00	1,838,487.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,974,058.00)	5,647,132.00	(1,326,926.00)	(8,894,260.00)	7,276,744.00	(1,617,516.00)	21.9%
9) TOTAL, EXPENDITURES			358,993,933.00	257,838,007.00	616,831,940.00	400,078,139.00	254,336,739.00	654,414,878.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,655,317.00	(19,572,244.00)	55,083,073.00	64,485,235.00	(56,272,004.00)	8,213,231.00	-85.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,642,203.00	6,331,241.00	7,973,444.00	60,463.00	3,814,637.00	3,875,100.00	-51.4%
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	(56,386,942.00)	56,386,942.00	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,028,145.00)	50,055,701.00	(7,972,444.00)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,627,172.00	30,483,457.00	47,110,629.00	1,525,584.00	2,812,547.00	4,338,131.00	-90.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	116,240,896.18	53,679,870.71	169,920,766.89	112,265,815.18	84,163,327.71	196,429,142.89	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			116,240,896.18	53,679,870.71	169,920,766.89	112,265,815.18	84,163,327.71	196,429,142.89	15.6%
d) Other Restatements		9795	(20,602,253.00)	0.00	(20,602,253.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,638,643.18	53,679,870.71	149,318,513.89	112,265,815.18	84,163,327.71	196,429,142.89	31.6%
2) Ending Balance, June 30 (E + F1e)			112,265,815.18	84,163,327.71	196,429,142.89	113,791,399.18	86,975,874.71	200,767,273.89	2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	84,285.22	0.00	84,285.22	84,931.18	0.00	84,931.18	0.8%
Prepaid Items		9713	17,441.33	1,047,251.17	1,064,692.50	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	83,116,076.82	83,116,076.82	0.00	86,975,874.99	86,975,874.99	4.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	41,240,172.00	0.00	41,240,172.00	35,075,476.20	0.00	35,075,476.20	-14.9%
Bus Replacement Plan	0000	9760	*13,524,000.00*		*13,524,000.00*			*0.00*	
Technology Device Refresh and Enhancements	0000	9760	*9,150,115.00*		*9,150,115.00*			*0.00*	
Carryover of unspent Supplemental Grants	0000	9760	*8,566,057.00*		*8,566,057.00*			*0.00*	
Textbook Adoptions	0000	9760	*10,000,000.00*		*10,000,000.00*			*0.00*	
Bus Replacement Plan	0000	9760			*0.00*	*9,783,750.00*		*9,783,750.00*	
Technology Device Refresh and Enhancements	0000	9760			*0.00*	*9,150,115.00*		*9,150,115.00*	
Carryover of Unspent Supplemental Grants	0000	9760			*0.00*	*6,141,611.20*		*6,141,611.20*	
Textbook Adoptions	0000	9760			*0.00*	*10,000,000.00*		*10,000,000.00*	
d) Assigned									
Other Assignments		9780	2,212,751.35	0.00	2,212,751.35	6,280,528.15	0.00	6,280,528.15	183.8%
ERP Implementation	0000	9780	*150,512.00*		*150,512.00*			*0.00*	
Additional Unspent Supplemental Grants	0000	9780	*2,042,124.20*		*2,042,124.20*			*0.00*	
Carryover of Concentration Grant	0000	9780	*20,115.15*		*20,115.15*			*0.00*	
Carryover of Concentration Grant	0000	9780			*0.00*	*6,280,528.15*		*6,280,528.15*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,496,108.00	0.00	12,496,108.00	13,165,799.56	0.00	13,165,799.56	5.4%
Unassigned/Unappropriated Amount		9790	56,010,057.28	(.28)	56,010,057.00	58,979,664.09	(.28)	58,979,663.81	5.3%
G. ASSETS									
1) Cash									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
a) in County Treasury		9110	182,693,432.66	55,344,083.26	238,037,515.92				
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	205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	12,533,780.03	0.00	12,533,780.03				
3) Accounts Receivable		9200	976,736.75	6,608,945.83	7,585,682.58				
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	84,285.22	0.00	84,285.22				
7) Prepaid Expenditures		9330	17,441.33	1,047,251.17	1,064,692.50				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			196,510,675.99	63,000,280.26	259,510,956.25				
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	25,911,345.36	4,852.26	25,916,197.62				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,083,782.55	2,083,782.55				
6) TOTAL, LIABILITIES			25,911,345.36	2,088,634.81	27,999,980.17				
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 (G10 + H2) - (I6 + J2)			170,599,330.63	60,911,645.45	231,510,976.08				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	209,636,289.00	0.00	209,636,289.00	235,026,605.00	0.00	235,026,605.00	12.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Education Protection Account State Aid - Current Year		8012	107,846,648.00	0.00	107,846,648.00	113,115,877.00	0.00	113,115,877.00	4.9%
State Aid - Prior Years		8019	332,625.00	0.00	332,625.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	815,739.00	0.00	815,739.00	815,739.00	0.00	815,739.00	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	109,027,532.00	0.00	109,027,532.00	109,027,532.00	0.00	109,027,532.00	0.0%
Unsecured Roll Taxes		8042	3,629,664.00	0.00	3,629,664.00	3,629,664.00	0.00	3,629,664.00	0.0%
Prior Years' Taxes		8043	1,107,051.00	0.00	1,107,051.00	1,107,051.00	0.00	1,107,051.00	0.0%
Supplemental Taxes		8044	4,428,716.00	0.00	4,428,716.00	4,428,716.00	0.00	4,428,716.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,240,222.00	0.00	17,240,222.00	17,240,222.00	0.00	17,240,222.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	200,853.00	0.00	200,853.00	200,853.00	0.00	200,853.00	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	23,000.00	0.00	23,000.00	23,000.00	0.00	23,000.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(11,500.00)	0.00	(11,500.00)	(11,500.00)	0.00	(11,500.00)	0.0%
Subtotal, LCFF Sources			454,276,839.00	0.00	454,276,839.00	484,603,759.00	0.00	484,603,759.00	6.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(31,076,086.00)	0.00	(31,076,086.00)	(31,912,389.00)	0.00	(31,912,389.00)	2.7%
Property Taxes Transfers		8097	0.00	2,380,355.00	2,380,355.00	0.00	2,380,355.00	2,380,355.00	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			423,200,753.00	2,380,355.00	425,581,108.00	452,691,370.00	2,380,355.00	455,071,725.00	6.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,085,122.00	13,085,122.00	0.00	12,688,038.00	12,688,038.00	-3.0%
Special Education Discretionary Grants		8182	0.00	3,325,714.00	3,325,714.00	0.00	1,259,861.00	1,259,861.00	-62.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
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		16,322,634.00	16,322,634.00		18,950,478.00	18,950,478.00	16.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,921,673.00	1,921,673.00		2,051,923.00	2,051,923.00	6.8%
Title III, Part A, Immigrant Student Program	4201	8290		80,126.00	80,126.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		833,097.00	833,097.00		880,716.00	880,716.00	5.7%
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, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,551,984.00	2,551,984.00		2,429,765.00	2,429,765.00	-4.8%
Career and Technical Education	3500-3599	8290		476,673.00	476,673.00		557,321.00	557,321.00	16.9%
All Other Federal Revenue	All Other	8290	0.00	54,651,615.00	54,651,615.00	0.00	58,431,819.00	58,431,819.00	6.9%
TOTAL, FEDERAL REVENUE			0.00	93,276,138.00	93,276,138.00	0.00	97,249,921.00	97,249,921.00	4.3%
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		33,225,499.00	33,225,499.00		33,340,837.00	33,340,837.00	0.3%
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	1,544,284.00	0.00	1,544,284.00	1,696,091.00	0.00	1,696,091.00	9.8%
Lottery - Unrestricted and Instructional Materials		8560	6,167,987.00	2,430,912.00	8,598,899.00	6,171,000.00	2,432,100.00	8,603,100.00	0.0%
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									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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		5,304,975.00	5,304,975.00		4,549,209.00	4,549,209.00	-14.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		372,201.00	372,201.00		305,229.00	305,229.00	-18.0%
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		1,687,532.00	1,687,532.00		1,878,218.00	1,878,218.00	11.3%
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	285,125.00	91,443,415.00	91,728,540.00	3,614,130.00	50,284,951.00	53,899,081.00	-41.2%
TOTAL, OTHER STATE REVENUE			7,997,396.00	134,464,534.00	142,461,930.00	11,481,221.00	92,790,544.00	104,271,765.00	-26.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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	37,938.00	117,884.00	155,822.00	0.00	117,884.00	117,884.00	-24.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	981,706.00	1,001,706.00	0.00	1,109,901.00	1,109,901.00	10.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	11,500.00	0.00	11,500.00	0.00	0.00	0.00	-100.0%
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	1,881,663.00	6,713,116.00	8,594,779.00	390,783.00	4,059,519.00	4,450,302.00	-48.2%
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		332,030.00	332,030.00		356,611.00	356,611.00	7.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,451,101.00	8,144,736.00	10,595,837.00	390,783.00	5,643,915.00	6,034,698.00	-43.0%
TOTAL, REVENUES			433,649,250.00	238,265,763.00	671,915,013.00	464,563,374.00	198,064,735.00	662,628,109.00	-1.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	144,583,506.00	46,486,579.00	191,070,085.00	157,314,732.00	46,568,809.00	203,883,541.00	6.7%
Certificated Pupil Support Salaries		1200	9,389,977.00	7,564,003.00	16,953,980.00	11,238,068.00	7,652,831.00	18,890,899.00	11.4%
Certificated Supervisors' and Administrators' Salaries		1300	19,285,379.00	3,961,300.00	23,246,679.00	20,107,252.00	3,998,095.00	24,105,347.00	3.7%
Other Certificated Salaries		1900	3,979,709.00	6,862,174.00	10,841,883.00	4,513,941.00	6,247,072.00	10,761,013.00	-0.7%
TOTAL, CERTIFICATED SALARIES			177,238,571.00	64,874,056.00	242,112,627.00	193,173,993.00	64,466,807.00	257,640,800.00	6.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,854,046.00	20,363,781.00	22,217,827.00	2,811,734.00	24,737,041.00	27,548,775.00	24.0%
Classified Support Salaries		2200	20,225,119.00	13,823,428.00	34,048,547.00	22,989,276.00	14,750,609.00	37,739,885.00	10.8%
Classified Supervisors' and Administrators' Salaries		2300	6,022,286.00	4,933,006.00	10,955,292.00	6,552,719.00	4,989,282.00	11,542,001.00	5.4%
Clerical, Technical and Office Salaries		2400	17,735,333.00	2,211,601.00	19,946,934.00	19,631,787.00	2,308,419.00	21,940,206.00	10.0%
Other Classified Salaries		2900	1,319,147.00	6,044,048.00	7,363,195.00	2,264,481.00	5,118,998.00	7,383,479.00	0.3%
TOTAL, CLASSIFIED SALARIES			47,155,931.00	47,375,864.00	94,531,795.00	54,249,997.00	51,904,349.00	106,154,346.00	12.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	33,122,271.00	32,588,199.00	65,710,470.00	36,107,024.00	32,763,861.00	68,870,885.00	4.8%
PERS		3201-3202	11,807,206.00	12,243,393.00	24,050,599.00	14,867,979.00	14,380,050.00	29,248,029.00	21.6%
OASDI/Medicare/Alternative		3301-3302	6,272,746.00	4,673,369.00	10,946,115.00	6,916,980.00	4,932,344.00	11,849,324.00	8.3%
Health and Welfare Benefits		3401-3402	36,326,979.00	21,300,599.00	57,627,578.00	42,028,843.00	26,280,352.00	68,309,195.00	18.5%
Unemployment Insurance		3501-3502	1,146,698.00	583,490.00	1,730,188.00	120,944.00	56,486.00	177,430.00	-89.7%
Workers' Compensation		3601-3602	3,980,400.00	1,968,803.00	5,949,203.00	4,434,666.00	2,087,183.00	6,521,849.00	9.6%
OPEB, Allocated		3701-3702	4,494,977.00	2,762,482.00	7,257,459.00	4,912,892.00	2,932,851.00	7,845,743.00	8.1%
OPEB, Active Employees		3751-3752	23.00	31.00	54.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	3,070,707.00	1,847,938.00	4,918,645.00	3,341,918.00	1,708,811.00	5,050,729.00	2.7%
TOTAL, EMPLOYEE BENEFITS			100,222,007.00	77,968,304.00	178,190,311.00	112,731,246.00	85,141,938.00	197,873,184.00	11.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	8,092,895.00	8,092,895.00	0.00	715,536.00	715,536.00	-91.2%
Books and Other Reference Materials		4200	384,161.00	1,221,155.00	1,605,316.00	308,005.00	689,839.00	997,844.00	-37.8%
Materials and Supplies		4300	7,417,280.00	15,128,974.00	22,546,254.00	9,181,068.00	17,093,032.00	26,274,100.00	16.5%
Noncapitalized Equipment		4400	900,092.00	7,348,499.00	8,248,591.00	1,479,015.00	1,938,149.00	3,417,164.00	-58.6%
Food		4700	152.00	1,202,379.00	1,202,531.00	0.00	1,193,328.00	1,193,328.00	-0.8%
TOTAL, BOOKS AND SUPPLIES			8,701,685.00	32,993,902.00	41,695,587.00	10,968,088.00	21,629,884.00	32,597,972.00	-21.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	279,057.00	18,596,431.00	18,875,488.00	62,422.00	12,017,718.00	12,080,140.00	-36.0%
Travel and Conferences		5200	856,181.00	1,203,544.00	2,059,725.00	706,390.00	394,102.00	1,100,492.00	-46.6%
Dues and Memberships		5300	257,424.00	86,200.00	343,624.00	236,049.00	6,943.00	242,992.00	-29.3%
Insurance		5400 - 5450	3,898,463.00	175.00	3,898,638.00	3,860,108.00	0.00	3,860,108.00	-1.0%
Operations and Housekeeping Services		5500	9,835,366.00	425,000.00	10,260,366.00	10,369,441.00	0.00	10,369,441.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,318,069.00	511,387.00	1,829,456.00	1,050,643.00	333,029.00	1,383,672.00	-24.4%
Transfers of Direct Costs		5710	553,158.00	(553,158.00)	0.00	880,235.00	(880,235.00)	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs - Interfund		5750	(1,873,223.00)	(5,801,186.00)	(7,674,409.00)	(1,261,540.00)	(5,828,589.00)	(7,090,129.00)	-7.6%
Professional/Consulting Services and Operating Expenditures		5800	12,013,360.00	12,897,583.00	24,910,943.00	12,717,150.00	6,796,154.00	19,513,304.00	-21.7%
Communications		5900	1,433,987.00	340,241.00	1,774,228.00	1,644,618.00	214,236.00	1,858,854.00	4.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,571,842.00	27,706,217.00	56,278,059.00	30,265,516.00	13,053,358.00	43,318,874.00	-23.0%
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	0.00	0.00	0.00	10,000,000.00	10,000,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,308,395.00	1,165,128.00	3,473,523.00	5,852,476.00	610,255.00	6,462,731.00	86.1%
Equipment Replacement		6500	55,709.00	0.00	55,709.00	0.00	146,000.00	146,000.00	162.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,364,104.00	1,165,128.00	3,529,232.00	5,852,476.00	10,756,255.00	16,608,731.00	370.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	107,404.00	107,404.00	0.00	107,404.00	107,404.00	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	1,413,423.00	0.00	1,413,423.00	1,581,065.00	0.00	1,581,065.00	11.9%
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									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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 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	10,284.00	0.00	10,284.00	2,013.00	0.00	2,013.00	-80.4%
Other Debt Service - Principal		7439	290,144.00	0.00	290,144.00	148,005.00	0.00	148,005.00	-49.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,713,851.00	107,404.00	1,821,255.00	1,731,083.00	107,404.00	1,838,487.00	0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,647,132.00)	5,647,132.00	0.00	(7,276,744.00)	7,276,744.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,326,926.00)	0.00	(1,326,926.00)	(1,617,516.00)	0.00	(1,617,516.00)	21.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,974,058.00)	5,647,132.00	(1,326,926.00)	(8,894,260.00)	7,276,744.00	(1,617,516.00)	21.9%
TOTAL, EXPENDITURES			358,993,933.00	257,838,007.00	616,831,940.00	400,078,139.00	254,336,739.00	654,414,878.00	6.1%
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	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	2,724,599.00	2,724,599.00	53,187.00	0.00	53,187.00	-98.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,642,203.00	3,606,642.00	5,248,845.00	7,276.00	3,814,637.00	3,821,913.00	-27.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,642,203.00	6,331,241.00	7,973,444.00	60,463.00	3,814,637.00	3,875,100.00	-51.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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%
Proceeds from SBITAs		8974	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	(56,386,942.00)	56,386,942.00	0.00	(63,542,941.00)	63,542,941.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	643,753.00	(643,753.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(56,386,942.00)	56,386,942.00	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(58,028,145.00)	50,055,701.00	(7,972,444.00)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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	423,200,753.00	2,380,355.00	425,581,108.00	452,691,370.00	2,380,355.00	455,071,725.00	6.9%
2) Federal Revenue		8100-8299	0.00	93,276,138.00	93,276,138.00	0.00	97,249,921.00	97,249,921.00	4.3%
3) Other State Revenue		8300-8599	7,997,396.00	134,464,534.00	142,461,930.00	11,481,221.00	92,790,544.00	104,271,765.00	-26.8%
4) Other Local Revenue		8600-8799	2,451,101.00	8,144,736.00	10,595,837.00	390,783.00	5,643,915.00	6,034,698.00	-43.0%
5) TOTAL, REVENUES			433,649,250.00	238,265,763.00	671,915,013.00	464,563,374.00	198,064,735.00	662,628,109.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		211,251,069.00	159,898,087.00	371,149,156.00	232,557,201.00	154,712,271.00	387,269,472.00	4.3%
2) Instruction - Related Services	2000-2999		56,416,120.00	46,966,163.00	103,382,283.00	60,687,581.00	38,943,471.00	99,631,052.00	-3.6%
3) Pupil Services	3000-3999		29,533,728.00	22,531,748.00	52,065,476.00	40,129,704.00	21,531,217.00	61,660,921.00	18.4%
4) Ancillary Services	4000-4999		3,251,762.00	2,457,313.00	5,709,075.00	4,625,228.00	1,774,947.00	6,400,175.00	12.1%
5) Community Services	5000-5999		0.00	48,852.00	48,852.00	0.00	31,079.00	31,079.00	-36.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		23,745,820.00	8,239,167.00	31,984,987.00	24,465,072.00	10,540,921.00	35,005,993.00	9.4%
8) Plant Services	8000-8999		33,081,583.00	17,589,273.00	50,670,856.00	35,882,270.00	26,695,429.00	62,577,699.00	23.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,713,851.00	107,404.00	1,821,255.00	1,731,083.00	107,404.00	1,838,487.00	0.9%
10) TOTAL, EXPENDITURES			358,993,933.00	257,838,007.00	616,831,940.00	400,078,139.00	254,336,739.00	654,414,878.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			74,655,317.00	(19,572,244.00)	55,083,073.00	64,485,235.00	(56,272,004.00)	8,213,231.00	-85.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,642,203.00	6,331,241.00	7,973,444.00	60,463.00	3,814,637.00	3,875,100.00	-51.4%
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	(56,386,942.00)	56,386,942.00	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,028,145.00)	50,055,701.00	(7,972,444.00)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,627,172.00	30,483,457.00	47,110,629.00	1,525,584.00	2,812,547.00	4,338,131.00	-90.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	116,240,896.18	53,679,870.71	169,920,766.89	112,265,815.18	84,163,327.71	196,429,142.89	15.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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)			116,240,896.18	53,679,870.71	169,920,766.89	112,265,815.18	84,163,327.71	196,429,142.89	15.6%
d) Other Restatements		9795	(20,602,253.00)	0.00	(20,602,253.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,638,643.18	53,679,870.71	149,318,513.89	112,265,815.18	84,163,327.71	196,429,142.89	31.6%
2) Ending Balance, June 30 (E + F1e)			112,265,815.18	84,163,327.71	196,429,142.89	113,791,399.18	86,975,874.71	200,767,273.89	2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	84,285.22	0.00	84,285.22	84,931.18	0.00	84,931.18	0.8%
Prepaid Items		9713	17,441.33	1,047,251.17	1,064,692.50	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	83,116,076.82	83,116,076.82	0.00	86,975,874.99	86,975,874.99	4.6%
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	41,240,172.00	0.00	41,240,172.00	35,075,476.20	0.00	35,075,476.20	-14.9%
Bus Replacement Plan	0000	9760	*13,524,000.00*		*13,524,000.00*			*0.00*	
Technology Device Refresh and Enhancements	0000	9760	*9,150,115.00*		*9,150,115.00*			*0.00*	
Carryover of unspent Supplemental Grants	0000	9760	*8,566,057.00*		*8,566,057.00*			*0.00*	
Textbook Adoptions	0000	9760	*10,000,000.00*		*10,000,000.00*			*0.00*	
Bus Replacement Plan	0000	9760			*0.00*	*9,783,750.00*		*9,783,750.00*	
Technology Device Refresh and Enhancements	0000	9760			*0.00*	*9,150,115.00*		*9,150,115.00*	
Carryover of Unspent Supplemental Grants	0000	9760			*0.00*	*6,141,611.20*		*6,141,611.20*	
Textbook Adoptions	0000	9760			*0.00*	*10,000,000.00*		*10,000,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,212,751.35	0.00	2,212,751.35	6,280,528.15	0.00	6,280,528.15	183.8%
ERP Implementation	0000	9780	*150,512.00*		*150,512.00*			*0.00*	
Additional Unspent Supplemental Grants	0000	9780	*2,042,124.20*		*2,042,124.20*			*0.00*	
Carryover of Concentration Grant	0000	9780	*20,115.15*		*20,115.15*			*0.00*	
Carryover of Concentration Grant	0000	9780			*0.00*	*6,280,528.15*		*6,280,528.15*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,496,108.00	0.00	12,496,108.00	13,165,799.56	0.00	13,165,799.56	5.4%
Unassigned/Unappropriated Amount		9790	56,010,057.28	(.28)	56,010,057.00	58,979,664.09	(.28)	58,979,663.81	5.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	15,122,964.26	24,299,892.26
6266	Educator Effectiveness, FY 2021-22	7,405,545.29	4,879,440.29
6300	Lottery: Instructional Materials	.95	1,716,564.95
6537	Special Ed: Learning Recovery Support	.81	.81
6546	Mental Health-Related Services	301,837.00	42,200.00
6547	Special Education Early Intervention Preschool Grant	2,079,493.00	1,865,869.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,314,185.00	11,314,185.00
7029	Child Nutrition: Food Service Staff Training Funds	43,484.22	43,484.22
7311	Classified School Employee Professional Development Block Grant	196,232.00	196,232.00
7412	A-G Access/Success Grant	579,054.00	357,465.00
7413	A-G Learning Loss Mitigation Grant	234,602.00	21,779.00
7435	Learning Recovery Emergency Block Grant	29,591,646.00	29,591,646.00
7810	Other Restricted State	294,080.00	277,118.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,302,924.11	5,669,343.11
9010	Other Restricted Local	9,650,028.18	6,700,655.35
Total, Restricted Balance		83,116,076.82	86,975,874.99

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,851,171.00	1,851,171.00	0.0%
5) TOTAL, REVENUES			1,851,171.00	1,851,171.00	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	394,490.00	394,490.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,456,681.00	1,456,681.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,851,171.00	1,851,171.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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 FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,044,845.11	2,044,845.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,845.11	2,044,845.11	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,845.11	2,044,845.11	0.0%
2) Ending Balance, June 30 (E + F1e)			2,044,845.11	2,044,845.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,042,845.11	2,044,845.11	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,042,845.11		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,044,845.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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 (G10 + H2) - (I6 + J2)			2,044,845.11		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,049,745.00	1,049,745.00	0.0%
Interest		8660	704.00	704.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	800,722.00	800,722.00	0.0%
TOTAL, REVENUES			1,851,171.00	1,851,171.00	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%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	359,620.00	359,620.00	0.0%
Noncapitalized Equipment		4400	34,870.00	34,870.00	0.0%
TOTAL, BOOKS AND SUPPLIES			394,490.00	394,490.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	48,123.00	48,123.00	0.0%
Insurance		5400-5450	200.00	200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	200.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,408,158.00	1,408,158.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,456,681.00	1,456,681.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,851,171.00	1,851,171.00	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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,851,171.00	1,851,171.00	0.0%
5) TOTAL, REVENUES			1,851,171.00	1,851,171.00	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		1,851,171.00	1,851,171.00	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			1,851,171.00	1,851,171.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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 FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,044,845.11	2,044,845.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,845.11	2,044,845.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,845.11	2,044,845.11	0.0%
2) Ending Balance, June 30 (E + F1e)			2,044,845.11	2,044,845.11	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,042,845.11	2,044,845.11	0.1%
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	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	2,042,845.11	2,044,845.11
Total, Restricted Balance		2,042,845.11	2,044,845.11

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,497,915.00	3,188,513.00	27.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	652,560.00	362,312.00	-44.5%
4) Other Local Revenue		8600-8799	14,002.00	10,000.00	-28.6%
5) TOTAL, REVENUES			3,164,477.00	3,560,825.00	12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,437,094.00	1,399,879.00	-2.6%
2) Classified Salaries		2000-2999	228,116.00	233,718.00	2.5%
3) Employee Benefits		3000-3999	911,620.00	898,645.00	-1.4%
4) Books and Supplies		4000-4999	37,479.00	35,500.00	-5.3%
5) Services and Other Operating Expenditures		5000-5999	350,414.00	258,574.00	-26.2%
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	612.00	84.00	-86.3%
9) TOTAL, EXPENDITURES			2,965,335.00	2,826,400.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			199,142.00	734,425.00	268.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	255,937.00	281,530.00	10.0%
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			(255,937.00)	(281,530.00)	10.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,795.00)	452,895.00	-897.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	727,753.77	670,958.77	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,753.77	670,958.77	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,753.77	670,958.77	-7.8%
2) Ending Balance, June 30 (E + F1e)			670,958.77	1,123,853.77	67.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	528,341.31	535,272.31	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
	0000	9780			
	0000	9780			
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	21,392.61	88,287.21	312.7%
Unassigned/Unappropriated Amount		9790	121,224.85	500,294.25	312.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	537,072.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	5,633.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			542,705.83		
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	233,878.00		
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			233,878.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			308,827.83		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,185,697.00	1,566,150.00	32.1%
Education Protection Account State Aid - Current Year		8012	711,069.00	897,516.00	26.2%
State Aid - Prior Years		8019	(6,006.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	607,155.00	724,847.00	19.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,497,915.00	3,188,513.00	27.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	154,145.00	144,758.00	-6.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,716.00	11,213.00	28.6%
Lottery - Unrestricted and Instructional Materials		8560	28,156.00	58,065.00	106.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	461,543.00	148,276.00	-67.9%
TOTAL, OTHER STATE REVENUE			652,560.00	362,312.00	-44.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,252.00	10,000.00	-24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	750.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,002.00	10,000.00	-28.6%
TOTAL, REVENUES			3,164,477.00	3,560,825.00	12.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,047,515.00	1,057,185.00	0.9%
Certificated Pupil Support Salaries		1200	75,433.00	78,451.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	270,579.00	264,243.00	-2.3%
Other Certificated Salaries		1900	43,567.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,437,094.00	1,399,879.00	-2.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,868.00	0.00	-100.0%
Classified Support Salaries		2200	121,056.00	127,689.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	105,192.00	106,029.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			228,116.00	233,718.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	373,859.00	381,354.00	2.0%
PERS		3201-3202	121,177.00	108,478.00	-10.5%
OASDI/Medicare/Alternative		3301-3302	53,478.00	46,905.00	-12.3%
Health and Welfare Benefits		3401-3402	281,065.00	292,427.00	4.0%
Unemployment Insurance		3501-3502	8,327.00	794.00	-90.5%
Workers' Compensation		3601-3602	28,258.00	29,317.00	3.7%
OPEB, Allocated		3701-3702	10,167.00	6,313.00	-37.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,289.00	33,057.00	-6.3%
TOTAL, EMPLOYEE BENEFITS			911,620.00	898,645.00	-1.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,768.00	0.00	-100.0%
Books and Other Reference Materials		4200	1,900.00	0.00	-100.0%
Materials and Supplies		4300	29,811.00	35,500.00	19.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,479.00	35,500.00	-5.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,588.00	1,424.00	-10.3%
Dues and Memberships		5300	16,759.00	9,000.00	-46.3%
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	2,036.00	850.00	-58.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150,720.00	156,000.00	3.5%
Professional/Consulting Services and Operating Expenditures		5800	178,877.00	91,300.00	-49.0%
Communications		5900	434.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			350,414.00	258,574.00	-26.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	612.00	84.00	-86.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			612.00	84.00	-86.3%
TOTAL, EXPENDITURES			2,965,335.00	2,826,400.00	-4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	255,937.00	281,530.00	10.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			255,937.00	281,530.00	10.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
Proceeds from SBITAs		8974	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)			(255,937.00)	(281,530.00)	10.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,497,915.00	3,188,513.00	27.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	652,560.00	362,312.00	-44.5%
4) Other Local Revenue		8600-8799	14,002.00	10,000.00	-28.6%
5) TOTAL, REVENUES			3,164,477.00	3,560,825.00	12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,791,118.00	1,732,491.00	-3.3%
2) Instruction - Related Services	2000-2999		903,527.00	815,826.00	-9.7%
3) Pupil Services	3000-3999		118,488.00	121,999.00	3.0%
4) Ancillary Services	4000-4999		1,500.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		150,612.00	156,084.00	3.6%
8) Plant Services	8000-8999		90.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,965,335.00	2,826,400.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			199,142.00	734,425.00	268.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	255,937.00	281,530.00	10.0%
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			(255,937.00)	(281,530.00)	10.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,795.00)	452,895.00	-897.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	727,753.77	670,958.77	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,753.77	670,958.77	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,753.77	670,958.77	-7.8%
2) Ending Balance, June 30 (E + F1e)			670,958.77	1,123,853.77	67.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	528,341.31	535,272.31	1.3%
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%
	0000	9780			
	0000	9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	21,392.61	88,287.21	312.7%
Unassigned/Unappropriated Amount		9790	121,224.85	500,294.25	312.7%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	46,394.00	46,394.00
6300	Lottery: Instructional Materials	39,335.31	48,950.31
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	83,638.00	83,638.00
7412	A-G Access/Success Grant	18,303.00	15,619.00
7413	A-G Learning Loss Mitigation Grant	7,853.00	7,853.00
7435	Learning Recovery Emergency Block Grant	214,200.00	214,200.00
7810	Other Restricted State	3,681.00	3,681.00
9010	Other Restricted Local	114,937.00	114,937.00
Total, Restricted Balance		528,341.31	535,272.31

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	6,087,890.00	6,354,244.00	4.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,087,890.00	6,354,244.00	4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	6,087,890.00	6,354,244.00	4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,087,890.00	6,354,244.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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 FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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	(511,139.30)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(511,139.30)		
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					
(G10 + H2) - (I6 + J2)			(511,139.30)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	5,679,323.00	5,914,212.00	4.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	408,567.00	440,032.00	7.7%
TOTAL, OTHER STATE REVENUE			6,087,890.00	6,354,244.00	4.4%
OTHER LOCAL REVENUE					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			6,087,890.00	6,354,244.00	4.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	408,567.00	440,032.00	7.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,679,323.00	5,914,212.00	4.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,087,890.00	6,354,244.00	4.4%
TOTAL, EXPENDITURES			6,087,890.00	6,354,244.00	4.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	6,087,890.00	6,354,244.00	4.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,087,890.00	6,354,244.00	4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,087,890.00	6,354,244.00	4.4%
10) TOTAL, EXPENDITURES			6,087,890.00	6,354,244.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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 FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,087,890.00	6,354,244.00	4.4%
TOTAL, EXPENDITURES			6,087,890.00	6,354,244.00	4.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	484,435.00	480,081.00	-0.9%
3) Other State Revenue		8300-8599	3,628,422.00	3,598,829.00	-0.8%
4) Other Local Revenue		8600-8799	130,639.00	127,553.00	-2.4%
5) TOTAL, REVENUES			4,243,496.00	4,206,463.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,275,411.00	1,186,596.00	-7.0%
2) Classified Salaries		2000-2999	439,356.00	581,603.00	32.4%
3) Employee Benefits		3000-3999	825,320.00	894,674.00	8.4%
4) Books and Supplies		4000-4999	264,933.00	210,073.00	-20.7%
5) Services and Other Operating Expenditures		5000-5999	1,544,122.00	1,297,203.00	-16.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,696.00	71,080.00	17.1%
9) TOTAL, EXPENDITURES			4,409,838.00	4,241,229.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(166,342.00)	(34,766.00)	-79.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,055.00	0.00	-100.0%
b) Transfers Out		7600-7629	99,347.00	164,415.00	65.5%
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			(42,292.00)	(164,415.00)	288.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,634.00)	(199,181.00)	-4.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,136,462.90	1,927,828.90	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,462.90	1,927,828.90	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,462.90	1,927,828.90	-9.8%
2) Ending Balance, June 30 (E + F1e)			1,927,828.90	1,728,647.90	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,306,839.92	1,080,105.92	-17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	620,988.98	648,541.98	4.4%
Other Assignments	0000	9780	*620,988.98*		
Other Assignments	0000	9780		*648,541.98*	
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	1,082,245.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	117,887.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,200,133.43		
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					
(G10 + H2) - (I6 + J2)			1,200,133.43		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	12,075.00	7,721.00	-36.1%
All Other Federal Revenue	All Other	8290	472,360.00	472,360.00	0.0%
TOTAL, FEDERAL REVENUE			484,435.00	480,081.00	-0.9%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,129,218.00	1,129,218.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,015,818.00	1,986,225.00	-1.5%
All Other State Revenue	All Other	8590	483,386.00	483,386.00	0.0%
TOTAL, OTHER STATE REVENUE			3,628,422.00	3,598,829.00	-0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,553.00	27,553.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	103,086.00	100,000.00	-3.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130,639.00	127,553.00	-2.4%
TOTAL, REVENUES			4,243,496.00	4,206,463.00	-0.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	907,280.00	777,169.00	-14.3%
Certificated Pupil Support Salaries		1200	24,542.00	25,467.00	3.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	279,060.00	294,960.00	5.7%
Other Certificated Salaries		1900	64,529.00	89,000.00	37.9%
TOTAL, CERTIFICATED SALARIES			1,275,411.00	1,186,596.00	-7.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	145,509.00	210,038.00	44.3%
Classified Support Salaries		2200	48,122.00	61,988.00	28.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	245,725.00	309,577.00	26.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			439,356.00	581,603.00	32.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	338,155.00	325,578.00	-3.7%
PERS		3201-3202	104,617.00	152,273.00	45.6%
OASDI/Medicare/Alternative		3301-3302	53,052.00	61,138.00	15.2%
Health and Welfare Benefits		3401-3402	221,658.00	261,433.00	17.9%
Unemployment Insurance		3501-3502	8,564.00	873.00	-89.8%
Workers' Compensation		3601-3602	30,234.00	31,655.00	4.7%
OPEB, Allocated		3701-3702	36,005.00	39,914.00	10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,035.00	21,810.00	-34.0%
TOTAL, EMPLOYEE BENEFITS			825,320.00	894,674.00	8.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	34,210.00	40,302.00	17.8%
Materials and Supplies		4300	126,856.00	103,189.00	-18.7%
Noncapitalized Equipment		4400	103,867.00	66,582.00	-35.9%
TOTAL, BOOKS AND SUPPLIES			264,933.00	210,073.00	-20.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	10,000.00	10,000.00	0.0%
Travel and Conferences		5200	22,407.00	20,500.00	-8.5%
Dues and Memberships		5300	2,215.00	2,215.00	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	6,849.00	7,000.00	2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	199,518.00	65,796.00	-67.0%
Professional/Consulting Services and Operating Expenditures		5800	1,303,114.00	1,191,592.00	-8.6%
Communications		5900	19.00	100.00	426.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,544,122.00	1,297,203.00	-16.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	60,696.00	71,080.00	17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,696.00	71,080.00	17.1%
TOTAL, EXPENDITURES			4,409,838.00	4,241,229.00	-3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	57,055.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			57,055.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	99,347.00	164,415.00	65.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,347.00	164,415.00	65.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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)			(42,292.00)	(164,415.00)	288.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	484,435.00	480,081.00	-0.9%
3) Other State Revenue		8300-8599	3,628,422.00	3,598,829.00	-0.8%
4) Other Local Revenue		8600-8799	130,639.00	127,553.00	-2.4%
5) TOTAL, REVENUES			4,243,496.00	4,206,463.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,976,873.00	2,774,322.00	-6.8%
2) Instruction - Related Services	2000-2999		1,188,455.00	1,296,991.00	9.1%
3) Pupil Services	3000-3999		73,640.00	98,836.00	34.2%
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		60,696.00	71,080.00	17.1%
8) Plant Services	8000-8999		110,174.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,409,838.00	4,241,229.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(166,342.00)	(34,766.00)	-79.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,055.00	0.00	-100.0%
b) Transfers Out		7600-7629	99,347.00	164,415.00	65.5%
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			(42,292.00)	(164,415.00)	288.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,634.00)	(199,181.00)	-4.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,136,462.90	1,927,828.90	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,462.90	1,927,828.90	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,462.90	1,927,828.90	-9.8%
2) Ending Balance, June 30 (E + F1e)			1,927,828.90	1,728,647.90	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,306,839.92	1,080,105.92	-17.3%
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	620,988.98	648,541.98	4.4%
Other Assignments	0000	9780	*620,988.98*		
Other Assignments	0000	9780		*648,541.98*	
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	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	916,897.00	690,163.00
6391	Adult Education Program	117,411.63	117,411.63
9010	Other Restricted Local	272,531.29	272,531.29
Total, Restricted Balance		1,306,839.92	1,080,105.92

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,751,695.00	14,174,203.00	-20.2%
3) Other State Revenue		8300-8599	6,323,018.00	4,750,878.00	-24.9%
4) Other Local Revenue		8600-8799	5,777,686.00	5,614,189.00	-2.8%
5) TOTAL, REVENUES			29,852,399.00	24,539,270.00	-17.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	9,588,026.00	9,652,847.00	0.7%
2) Classified Salaries		2000-2999	5,179,151.00	5,558,922.00	7.3%
3) Employee Benefits		3000-3999	8,707,512.00	9,350,707.00	7.4%
4) Books and Supplies		4000-4999	7,051,034.00	1,657,304.00	-76.5%
5) Services and Other Operating Expenditures		5000-5999	811,904.00	183,068.00	-77.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	877,215.00	1,001,523.00	14.2%
9) TOTAL, EXPENDITURES			32,214,842.00	27,404,371.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,362,443.00)	(2,865,101.00)	21.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,269,949.00	1,863,587.00	-56.4%
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			4,269,949.00	1,863,587.00	-56.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,907,506.00	(1,001,514.00)	-152.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,606,212.24	5,513,718.24	52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606,212.24	5,513,718.24	52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606,212.24	5,513,718.24	52.9%
2) Ending Balance, June 30 (E + F1e)			5,513,718.24	4,512,204.24	-18.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,749,550.87	2,138,713.87	-22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,764,167.37	2,373,490.37	-14.1%
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	1,206,977.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,038.10		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,227,015.14		
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					
(G10 + H2) - (I6 + J2)			1,227,015.14		
FEDERAL REVENUE					
Child Nutrition Programs		8220	586,330.00	666,233.00	13.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,165,365.00	13,507,970.00	-21.3%
TOTAL, FEDERAL REVENUE			17,751,695.00	14,174,203.00	-20.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	35,880.00	40,796.00	13.7%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,432,081.00	3,855,025.00	-29.0%
All Other State Revenue	All Other	8590	855,057.00	855,057.00	0.0%
TOTAL, OTHER STATE REVENUE			6,323,018.00	4,750,878.00	-24.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	19,975.00	10,000.00	-49.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,969,328.00	5,153,240.00	3.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	788,383.00	450,949.00	-42.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,777,686.00	5,614,189.00	-2.8%
TOTAL, REVENUES			29,852,399.00	24,539,270.00	-17.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,407,022.00	7,387,802.00	-0.3%
Certificated Pupil Support Salaries		1200	470,049.00	416,776.00	-11.3%
Certificated Supervisors' and Administrators' Salaries		1300	429,060.00	555,288.00	29.4%
Other Certificated Salaries		1900	1,281,895.00	1,292,981.00	0.9%
TOTAL, CERTIFICATED SALARIES			9,588,026.00	9,652,847.00	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,181,154.00	2,394,788.00	9.8%
Classified Support Salaries		2200	1,791,597.00	1,852,069.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,206,400.00	1,312,065.00	8.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,179,151.00	5,558,922.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,405,023.00	2,330,547.00	-3.1%
PERS		3201-3202	1,732,631.00	1,798,287.00	3.8%
OASDI/Medicare/Alternative		3301-3302	649,404.00	659,212.00	1.5%
Health and Welfare Benefits		3401-3402	2,992,529.00	3,704,033.00	23.8%
Unemployment Insurance		3501-3502	76,146.00	7,395.00	-90.3%
Workers' Compensation		3601-3602	265,041.00	272,802.00	2.9%
OPEB, Allocated		3701-3702	344,156.00	355,492.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	242,582.00	222,939.00	-8.1%
TOTAL, EMPLOYEE BENEFITS			8,707,512.00	9,350,707.00	7.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	136,089.00	9,188.00	-93.2%
Materials and Supplies		4300	5,294,746.00	899,287.00	-83.0%
Noncapitalized Equipment		4400	977,374.00	41,000.00	-95.8%
Food		4700	642,825.00	707,829.00	10.1%
TOTAL, BOOKS AND SUPPLIES			7,051,034.00	1,657,304.00	-76.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	94,893.00	51,050.00	-46.2%
Dues and Memberships		5300	6,674.00	2,250.00	-66.3%
Insurance		5400-5450	2,387.00	2,600.00	8.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,741.00	24,255.00	-58.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,463.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	577,124.00	99,513.00	-82.8%
Communications		5900	3,622.00	3,400.00	-6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			811,904.00	183,068.00	-77.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	877,215.00	1,001,523.00	14.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			877,215.00	1,001,523.00	14.2%
TOTAL, EXPENDITURES			32,214,842.00	27,404,371.00	-14.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	2,724,599.00	53,187.00	-98.0%
Other Authorized Interfund Transfers In		8919	1,545,350.00	1,810,400.00	17.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,269,949.00	1,863,587.00	-56.4%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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)			4,269,949.00	1,863,587.00	-56.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,751,695.00	14,174,203.00	-20.2%
3) Other State Revenue		8300-8599	6,323,018.00	4,750,878.00	-24.9%
4) Other Local Revenue		8600-8799	5,777,686.00	5,614,189.00	-2.8%
5) TOTAL, REVENUES			29,852,399.00	24,539,270.00	-17.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		19,456,372.00	16,924,743.00	-13.0%
2) Instruction - Related Services	2000-2999		8,454,972.00	6,340,935.00	-25.0%
3) Pupil Services	3000-3999		2,235,559.00	2,105,602.00	-5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		877,215.00	1,001,523.00	14.2%
8) Plant Services	8000-8999		1,190,724.00	1,031,568.00	-13.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,214,842.00	27,404,371.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,362,443.00)	(2,865,101.00)	21.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,269,949.00	1,863,587.00	-56.4%
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			4,269,949.00	1,863,587.00	-56.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,907,506.00	(1,001,514.00)	-152.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,606,212.24	5,513,718.24	52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606,212.24	5,513,718.24	52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606,212.24	5,513,718.24	52.9%
2) Ending Balance, June 30 (E + F1e)			5,513,718.24	4,512,204.24	-18.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,749,550.87	2,138,713.87	-22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,764,167.37	2,373,490.37	-14.1%
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	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	364,200.00	364,200.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	223,358.24	223,358.24
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	218,632.11	218,632.11
6130	Child Development: Center-Based Reserve Account	223,660.83	70,725.83
9010	Other Restricted Local	1,719,699.69	1,261,797.69
Total, Restricted Balance		2,749,550.87	2,138,713.87

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,916,228.00	15,420,032.00	-3.1%
3) Other State Revenue		8300-8599	9,188,932.00	9,687,803.00	5.4%
4) Other Local Revenue		8600-8799	1,696,987.00	1,655,987.00	-2.4%
5) TOTAL, REVENUES			26,802,147.00	26,763,822.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,903,061.00	6,644,004.00	12.6%
3) Employee Benefits		3000-3999	3,537,693.00	4,531,202.00	28.1%
4) Books and Supplies		4000-4999	11,552,013.00	12,650,113.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	1,045,031.00	984,699.00	-5.8%
6) Capital Outlay		6000-6999	466,157.00	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	388,403.00	544,829.00	40.3%
9) TOTAL, EXPENDITURES			22,892,358.00	25,354,847.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,909,789.00	1,408,975.00	-64.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,455.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,455.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,906,334.00	1,408,975.00	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,020,461.71	10,926,795.71	55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,020,461.71	10,926,795.71	55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,020,461.71	10,926,795.71	55.6%
2) Ending Balance, June 30 (E + F1e)			10,926,795.71	12,335,770.71	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,242.00	0.00	-100.0%
Stores		9712	974,647.76	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,949,905.95	12,335,770.71	24.0%
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	5,940,069.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,617.06		
c) in Revolving Cash Account		9130	2,242.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	234.95		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,736,669.81		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	974,647.76		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,666,481.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1.02		
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			1.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			11,666,480.18		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,646,708.00	14,150,512.00	-3.4%
Donated Food Commodities		8221	1,269,520.00	1,269,520.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,916,228.00	15,420,032.00	-3.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,188,932.00	9,687,803.00	5.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,188,932.00	9,687,803.00	5.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,604,987.00	1,604,987.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	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	47,000.00	6,000.00	-87.2%
TOTAL, OTHER LOCAL REVENUE			1,696,987.00	1,655,987.00	-2.4%
TOTAL, REVENUES			26,802,147.00	26,763,822.00	-0.1%
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	4,479,609.00	5,154,386.00	15.1%
Classified Supervisors' and Administrators' Salaries		2300	1,074,187.00	1,108,196.00	3.2%
Clerical, Technical and Office Salaries		2400	310,265.00	338,922.00	9.2%
Other Classified Salaries		2900	39,000.00	42,500.00	9.0%
TOTAL, CLASSIFIED SALARIES			5,903,061.00	6,644,004.00	12.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,192,322.00	1,462,376.00	22.6%
OASDI/Medicare/Alternative		3301-3302	445,295.00	490,559.00	10.2%
Health and Welfare Benefits		3401-3402	1,429,930.00	2,085,958.00	45.9%
Unemployment Insurance		3501-3502	29,322.00	3,236.00	-89.0%
Workers' Compensation		3601-3602	105,728.00	119,515.00	13.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	218,543.00	246,976.00	13.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	116,553.00	122,582.00	5.2%
TOTAL, EMPLOYEE BENEFITS			3,537,693.00	4,531,202.00	28.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,189,318.00	1,189,540.00	0.0%
Noncapitalized Equipment		4400	312,635.00	70,000.00	-77.6%
Food		4700	10,050,060.00	11,390,573.00	13.3%
TOTAL, BOOKS AND SUPPLIES			11,552,013.00	12,650,113.00	9.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	3,000.00	100.0%
Dues and Memberships		5300	2,600.00	2,600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	482,513.00	360,000.00	-25.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	394,276.00	409,099.00	3.8%
Professional/Consulting Services and Operating Expenditures		5800	154,142.00	200,000.00	29.8%
Communications		5900	10,000.00	10,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,045,031.00	984,699.00	-5.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	174,121.00	0.00	-100.0%
Equipment Replacement		6500	292,036.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			466,157.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	388,403.00	544,829.00	40.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			388,403.00	544,829.00	40.3%
TOTAL, EXPENDITURES			22,892,358.00	25,354,847.00	10.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	8,455.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,455.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			(3,455.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,916,228.00	15,420,032.00	-3.1%
3) Other State Revenue		8300-8599	9,188,932.00	9,687,803.00	5.4%
4) Other Local Revenue		8600-8799	1,696,987.00	1,655,987.00	-2.4%
5) TOTAL, REVENUES			26,802,147.00	26,763,822.00	-0.1%
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		22,004,115.00	24,196,057.00	10.0%
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		388,403.00	544,829.00	40.3%
8) Plant Services	8000-8999		499,840.00	613,961.00	22.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,892,358.00	25,354,847.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,909,789.00	1,408,975.00	-64.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,455.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,455.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,906,334.00	1,408,975.00	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,020,461.71	10,926,795.71	55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,020,461.71	10,926,795.71	55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,020,461.71	10,926,795.71	55.6%
2) Ending Balance, June 30 (E + F1e)			10,926,795.71	12,335,770.71	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,242.00	0.00	-100.0%
Stores		9712	974,647.76	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,949,905.95	12,335,770.71	24.0%
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	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,675,839.86	12,061,704.62
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	274,066.09	274,066.09
Total, Restricted Balance		9,949,905.95	12,335,770.71

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	61,994.00	20,000.00	-67.7%
5) TOTAL, REVENUES			61,994.00	20,000.00	-67.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,379.00	0.00	-100.0%
3) Employee Benefits		3000-3999	5,060.00	0.00	-100.0%
4) Books and Supplies		4000-4999	50,008.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	123,759.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,363,777.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,577,983.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,515,989.00)	20,000.00	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(515,989.00)	2,020,000.00	-491.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,675,243.45	2,159,254.45	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,675,243.45	2,159,254.45	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,675,243.45	2,159,254.45	-19.3%
2) Ending Balance, June 30 (E + F1e)			2,159,254.45	4,179,254.45	93.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,159,254.45	4,179,254.45	93.6%
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	3,666,122.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,666,122.51		
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					
(G10 + H2) - (I6 + J2)			3,666,122.51		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	61,994.00	20,000.00	-67.7%
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			61,994.00	20,000.00	-67.7%
TOTAL, REVENUES			61,994.00	20,000.00	-67.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	35,379.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			35,379.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	109.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,676.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	177.00	0.00	-100.0%
Workers' Compensation		3601-3602	577.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,308.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	213.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			5,060.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,382.00	0.00	-100.0%
Noncapitalized Equipment		4400	25,626.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,008.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,759.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,759.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,360,565.00	0.00	-100.0%
Equipment		6400	3,212.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,363,777.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,577,983.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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)			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	61,994.00	20,000.00	-67.7%
5) TOTAL, REVENUES			61,994.00	20,000.00	-67.7%
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		2,577,983.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,577,983.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,515,989.00)	20,000.00	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(515,989.00)	2,020,000.00	-491.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,675,243.45	2,159,254.45	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,675,243.45	2,159,254.45	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,675,243.45	2,159,254.45	-19.3%
2) Ending Balance, June 30 (E + F1e)			2,159,254.45	4,179,254.45	93.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,159,254.45	4,179,254.45	93.6%
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	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	2,159,254.45	4,179,254.45
Total, Restricted Balance		2,159,254.45	4,179,254.45

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,114,162.00	1,989,946.00	-36.1%
5) TOTAL, REVENUES			3,114,162.00	1,989,946.00	-36.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,849,127.00	1,150,894.00	-37.8%
3) Employee Benefits		3000-3999	709,260.00	614,149.00	-13.4%
4) Books and Supplies		4000-4999	1,037,746.00	11,964.00	-98.8%
5) Services and Other Operating Expenditures		5000-5999	3,298,127.00	2,919,415.00	-11.5%
6) Capital Outlay		6000-6999	152,260,022.00	5,766,593.00	-96.2%
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			159,154,282.00	10,463,015.00	-93.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(156,040,120.00)	(8,473,069.00)	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,097,462.00	457,458.00	-97.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,999.00	150,510,000.00	792,099.6%
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			20,116,461.00	150,967,458.00	650.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,923,659.00)	142,494,389.00	-204.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,178,852.22	91,255,193.22	-59.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,178,852.22	91,255,193.22	-59.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,178,852.22	91,255,193.22	-59.8%
2) Ending Balance, June 30 (E + F1e)			91,255,193.22	233,749,582.22	156.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,840,453.92	231,508,008.92	157.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,414,739.30	2,241,573.30	58.4%
Site Re-Use	0000	9780	*1,414,739.30*		
Site Re-Use	0000	9780		*2,241,573.30*	
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	46,686,753.22		
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	110,009,926.36		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			156,696,679.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	28,141.05		
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			28,141.05		
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 (G10 + H2) - (I6 + J2)			156,668,538.53		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	120,000.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,936,452.00	1,840,946.00	-4.9%
Interest		8660	991,321.00	142,000.00	-85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	66,389.00	7,000.00	-89.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,114,162.00	1,989,946.00	-36.1%
TOTAL, REVENUES			3,114,162.00	1,989,946.00	-36.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	31,687.00	53,592.00	69.1%
Classified Supervisors' and Administrators' Salaries		2300	678,854.00	713,457.00	5.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	331,155.00	383,845.00	15.9%
Other Classified Salaries		2900	807,431.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,849,127.00	1,150,894.00	-37.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	26,304.00	7,384.00	-71.9%
PERS		3201-3202	253,594.00	296,506.00	16.9%
OASDI/Medicare/Alternative		3301-3302	132,889.00	82,841.00	-37.7%
Health and Welfare Benefits		3401-3402	157,282.00	146,164.00	-7.1%
Unemployment Insurance		3501-3502	9,030.00	569.00	-93.7%
Workers' Compensation		3601-3602	31,390.00	20,637.00	-34.3%
OPEB, Allocated		3701-3702	71,075.00	42,657.00	-40.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,696.00	17,391.00	-37.2%
TOTAL, EMPLOYEE BENEFITS			709,260.00	614,149.00	-13.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	440,176.00	11,964.00	-97.3%
Noncapitalized Equipment		4400	597,570.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,037,746.00	11,964.00	-98.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,000.00	14,000.00	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	288,487.00	83,000.00	-71.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,836,480.00	1,367,410.00	-25.5%
Professional/Consulting Services and Operating Expenditures		5800	1,158,860.00	1,455,005.00	25.6%
Communications		5900	300.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,298,127.00	2,919,415.00	-11.5%
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	128,989,571.00	686,898.00	-99.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,270,451.00	5,079,695.00	-78.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			152,260,022.00	5,766,593.00	-96.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			159,154,282.00	10,463,015.00	-93.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	20,097,462.00	457,458.00	-97.7%
(a) TOTAL, INTERFUND TRANSFERS IN			20,097,462.00	457,458.00	-97.7%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	150,000,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	18,999.00	510,000.00	2,584.4%
(c) TOTAL, SOURCES			18,999.00	150,510,000.00	792,099.6%
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)			20,116,461.00	150,967,458.00	650.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,114,162.00	1,989,946.00	-36.1%
5) TOTAL, REVENUES			3,114,162.00	1,989,946.00	-36.1%
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		159,088,977.00	9,637,710.00	-93.9%
9) Other Outgo	9000-9999	Except 7600-7699	65,305.00	825,305.00	1,163.8%
10) TOTAL, EXPENDITURES			159,154,282.00	10,463,015.00	-93.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(156,040,120.00)	(8,473,069.00)	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,097,462.00	457,458.00	-97.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,999.00	150,510,000.00	792,099.6%
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			20,116,461.00	150,967,458.00	650.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(135,923,659.00)	142,494,389.00	-204.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,178,852.22	91,255,193.22	-59.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,178,852.22	91,255,193.22	-59.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,178,852.22	91,255,193.22	-59.8%
2) Ending Balance, June 30 (E + F1e)			91,255,193.22	233,749,582.22	156.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,840,453.92	231,508,008.92	157.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,414,739.30	2,241,573.30	58.4%
Site Re-Use	0000	9780	*1,414,739.30*		
Site Re-Use	0000	9780		*2,241,573.30*	
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	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	89,840,453.92	231,508,008.92
Total, Restricted Balance		89,840,453.92	231,508,008.92

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,879,288.00	1,330,000.00	-29.2%
5) TOTAL, REVENUES			1,879,288.00	1,330,000.00	-29.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	20,000.00	-33.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,000.00	20,000.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,849,288.00	1,310,000.00	-29.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,150,712.00)	1,310,000.00	-141.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,694,581.46	4,543,869.46	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,694,581.46	4,543,869.46	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,694,581.46	4,543,869.46	-40.9%
2) Ending Balance, June 30 (E + F1e)			4,543,869.46	5,853,869.46	28.8%
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	4,543,869.46	5,853,869.46	28.8%
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	4,242,174.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35,153.28		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,277,327.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,277,327.36		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	79,288.00	30,000.00	-62.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,800,000.00	1,300,000.00	-27.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,879,288.00	1,330,000.00	-29.2%
TOTAL, REVENUES			1,879,288.00	1,330,000.00	-29.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	30,000.00	20,000.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	20,000.00	-33.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,000.00	20,000.00	-33.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	5,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
Proceeds from SBITAs		8974	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)			(5,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,879,288.00	1,330,000.00	-29.2%
5) TOTAL, REVENUES			1,879,288.00	1,330,000.00	-29.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		30,000.00	20,000.00	-33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,000.00	20,000.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,849,288.00	1,310,000.00	-29.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(3,150,712.00)	1,310,000.00	-141.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,694,581.46	4,543,869.46	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,694,581.46	4,543,869.46	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,694,581.46	4,543,869.46	-40.9%
2) Ending Balance, June 30 (E + F1e)			4,543,869.46	5,853,869.46	28.8%
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	4,543,869.46	5,853,869.46	28.8%
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	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	4,543,869.46	5,853,869.46
Total, Restricted Balance		4,543,869.46	5,853,869.46

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	14,680,377.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,680,377.00	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	14,680,377.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,680,377.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	14,680,377.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,680,377.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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			14,680,377.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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: 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	14,680,377.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,680,377.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			(14,680,377.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	14,680,377.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			14,680,377.00	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	14,680,377.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,680,377.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	4,579,086.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	75,978,814.00	0.00	-100.0%
5) TOTAL, REVENUES			80,557,900.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	88,234,983.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			88,234,983.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,677,083.00)	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)			(7,677,083.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,181,054.99	93,503,971.99	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,181,054.99	93,503,971.99	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,181,054.99	93,503,971.99	-7.6%
2) Ending Balance, June 30 (E + F1e)			93,503,971.99	93,503,971.99	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	93,503,971.99	93,503,971.99	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	89,455,362.88		
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	9,264,398.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	8,447,021.71		
3) Accounts Receivable		9200	173,304.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			107,340,086.59		
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	5,779,919.60		
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	379,112.00		
6) TOTAL, LIABILITIES			6,159,031.60		
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 (G10 + H2) - (I6 + J2)			101,181,054.99		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	702,747.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	3,876,339.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,579,086.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	74,808,260.00	0.00	-100.0%
Unsecured Roll		8612	1,170,554.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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			75,978,814.00	0.00	-100.0%
TOTAL, REVENUES			80,557,900.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	26,000.00	0.00	-100.0%
Debt Service - Interest		7438	24,026,057.00	0.00	-100.0%
Other Debt Service - Principal		7439	64,182,926.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,234,983.00	0.00	-100.0%
TOTAL, EXPENDITURES			88,234,983.00	0.00	-100.0%
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%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	2022-23 Estimated Actuals	2023-24 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	4,579,086.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	75,978,814.00	0.00	-100.0%
5) TOTAL, REVENUES			80,557,900.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	88,234,983.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			88,234,983.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(7,677,083.00)	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)			(7,677,083.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,181,054.99	93,503,971.99	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,181,054.99	93,503,971.99	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,181,054.99	93,503,971.99	-7.6%
2) Ending Balance, June 30 (E + F1e)			93,503,971.99	93,503,971.99	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	93,503,971.99	93,503,971.99	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	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	93,503,971.99	93,503,971.99
Total, Restricted Balance		93,503,971.99	93,503,971.99

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	25,607,300.00	26,286,023.00	2.7%
5) TOTAL, REVENUES			25,607,300.00	26,286,023.00	2.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	440,103.00	419,920.00	-4.6%
3) Employee Benefits		3000-3999	273,891.00	255,360.00	-6.8%
4) Books and Supplies		4000-4999	3,000.00	10,000.00	233.3%
5) Services and Other Operating Expenses		5000-5999	26,304,680.00	27,793,351.00	5.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			27,021,674.00	28,478,631.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,414,374.00)	(2,192,608.00)	55.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,587,094.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,587,094.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			172,720.00	(2,192,608.00)	-1,369.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,779,637.29	44,952,357.29	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,779,637.29	44,952,357.29	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,779,637.29	44,952,357.29	0.4%
2) Ending Net Position, June 30 (E + F1e)			44,952,357.29	42,759,749.29	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	44,952,357.29	38,903,597.84	-13.5%
c) Unrestricted Net Position		9790	0.00	3,856,151.45	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,665,491.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,047.29		
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	618,044.57		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			57,288,582.98		
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	7,531,568.79		
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) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			7,531,568.79		
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 (G11 + H2) - (I7 + J2)			49,757,014.19		
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	700,000.00	350,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	24,897,300.00	25,926,023.00	4.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	10,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,607,300.00	26,286,023.00	2.7%
TOTAL, REVENUES			25,607,300.00	26,286,023.00	2.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	141,390.00	127,050.00	-10.1%
Clerical, Technical and Office Salaries		2400	298,713.00	292,870.00	-2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			440,103.00	419,920.00	-4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	107,123.00	112,034.00	4.6%
OASDI/Medicare/Alternative		3301-3302	33,667.00	30,748.00	-8.7%
Health and Welfare Benefits		3401-3402	98,023.00	81,949.00	-16.4%
Unemployment Insurance		3501-3502	2,201.00	201.00	-90.9%
Workers' Compensation		3601-3602	8,789.00	7,545.00	-14.2%
OPEB, Allocated		3701-3702	16,285.00	15,595.00	-4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,803.00	7,288.00	-6.6%
TOTAL, EMPLOYEE BENEFITS			273,891.00	255,360.00	-6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	10,000.00	233.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	10,000.00	233.3%
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 - Interfund		5750	5,023,952.00	5,091,824.00	1.4%
Professional/Consulting Services and					
Operating Expenditures		5800	21,277,311.00	22,693,527.00	6.7%
Communications		5900	3,417.00	8,000.00	134.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,304,680.00	27,793,351.00	5.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			27,021,674.00	28,478,631.00	5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,587,094.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,587,094.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			1,587,094.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	25,607,300.00	26,286,023.00	2.7%
5) TOTAL, REVENUES			25,607,300.00	26,286,023.00	2.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		27,021,674.00	28,478,631.00	5.4%
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			27,021,674.00	28,478,631.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,414,374.00)	(2,192,608.00)	55.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,587,094.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,587,094.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			172,720.00	(2,192,608.00)	-1,369.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,779,637.29	44,952,357.29	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,779,637.29	44,952,357.29	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,779,637.29	44,952,357.29	0.4%
2) Ending Net Position, June 30 (E + F1e)			44,952,357.29	42,759,749.29	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	44,952,357.29	38,903,597.84	-13.5%
c) Unrestricted Net Position		9790	0.00	3,856,151.45	New

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
0000	Unrestricted	3,506,151.45	0.00
9010	Other Restricted Local	41,446,205.84	38,903,597.84
Total, Restricted Net Position		44,952,357.29	38,903,597.84

Description	2022-23 Estimated Actuals			2023-24 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)	34,595.57	34,595.57	36,238.75	34,638.99	34,638.99	35,123.77
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	34,595.57	34,595.57	36,238.75	34,638.99	34,638.99	35,123.77
5. District Funded County Program ADA						
a. County Community Schools	115.83	115.83	115.83	115.83	115.83	115.83
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	115.83	115.83	115.83	115.83	115.83	115.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	34,711.40	34,711.40	36,354.58	34,754.82	34,754.82	35,239.60
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 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	210.06	210.06	210.06	245.00	245.00	245.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	210.06	210.06	210.06	245.00	245.00	245.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	210.06	210.06	210.06	245.00	245.00	245.00

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			195,619,336.82	183,987,880.96	182,568,681.79	191,450,532.46	139,217,106.46	143,524,976.81	164,207,551.17	201,860,057.36
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		12,396,439.00	12,396,439.00	49,060,924.00	22,313,590.00	22,313,590.00	49,060,924.00	22,313,590.00	22,313,590.00
Property Taxes	8020-8079		11.00	(21.97)	0.00	0.00	16,906.54	1,511,853.69	75,870,473.65	1,165,237.70
Miscellaneous Funds	8080-8099		0.00	0.00	627.27	(7,654,722.32)	0.00	(4,770,254.00)	(654,039.93)	(2,000,157.42)
Federal Revenue	8100-8299		8,547,343.36	20,453,704.71	9,056,338.11	10,771,354.14	6,670,124.56	8,633,226.47	(24,131,874.98)	13,519,655.38
Other State Revenue	8300-8599		2,853,028.51	2,370,902.24	12,152,866.64	1,055,949.05	20,568,623.23	14,108,425.49	4,630,999.83	5,782,528.27
Other Local Revenue	8600-8799		157,891.63	(73,770.18)	369,047.24	60,089.24	348,809.50	288,370.28	2,263,507.37	299,603.94
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			23,954,713.50	35,147,253.80	70,639,803.26	26,546,260.11	49,918,053.83	68,832,545.93	80,292,655.94	41,080,457.87
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,784,275.53	20,231,729.77	22,870,023.72	23,195,106.63	23,140,493.37	23,222,758.33	23,179,758.06	22,491,838.99
Classified Salaries	2000-2999		3,946,455.79	8,989,477.77	9,231,758.31	8,760,915.88	9,287,111.39	9,346,972.87	9,080,157.90	8,583,128.37
Employee Benefits	3000-3999		2,024,509.74	8,048,329.19	15,400,859.42	15,391,928.16	16,099,797.93	17,420,851.79	16,025,348.02	15,688,676.26
Books and Supplies	4000-4999		25,996.89	1,155,366.31	1,240,391.91	1,646,004.54	1,436,764.98	824,274.05	1,045,599.56	925,066.85
Services	5000-5999		785,956.26	2,141,762.08	2,399,258.23	2,963,665.73	4,213,469.83	3,112,925.88	4,627,495.08	2,734,091.07
Capital Outlay	6000-6599			92,600.88	3,209,303.31	1,340,769.87	2,324,142.07		77,142.32	672,975.09
Other Outgo	7000-7499		18,433.49	80,386.37	(16,546.40)	7,297.14	24,510.56	(35,893.59)	(68,190.12)	151,749.10
Interfund Transfers Out	7600-7629		0.00	0.00	972,001.56	26,412.20	0.00	0.00	27,728.77	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			9,585,627.70	40,739,652.37	55,307,050.06	53,332,100.15	56,526,290.13	53,891,889.33	53,995,039.59	51,247,525.73
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	12,737,563.73	0.00	308.58	(308.58)	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	38,975,212.30	(320,365.04)	(239,024.42)	(37,828.00)	(24,949,084.51)	(187,186.07)	(106,280.69)	18,170,947.08	95,792.12
Due From Other Funds	9310	3,445.40	0.00	0.00	3,445.40	(1.12)	(12.08)	13.20	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	(25,001.48)	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		51,716,221.43	(320,365.04)	(238,715.84)	(34,691.18)	(24,974,087.11)	(187,198.15)	(106,267.49)	18,170,947.08	95,792.12
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	62,585,357.46	25,311,891.31	(4,411,915.24)	3,019,721.21	726,659.80	(11,103,304.80)	(5,848,185.25)	6,816,057.24	6,013,358.52
Due To Other Funds	9610	0.00	0.00	0.00	1,312,707.59	0.00	0.00	0.00	0.00	0.00
Current Loans	9640									
Unearned Revenues	9650	2,083,782.55	0.00	0.00	2,083,782.55	(253,160.95)	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		64,669,140.01	25,311,891.31	(4,411,915.24)	6,416,211.35	473,498.85	(11,103,304.80)	(5,848,185.25)	6,816,057.24	6,013,358.52
Nonoperating										
Suspense Clearing	9910	(368,285.31)	(368,285.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(13,321,203.89)	(26,000,541.66)	4,173,199.40	(6,450,902.53)	(25,447,585.96)	10,916,106.65	5,741,917.76	11,354,889.84	(5,917,566.40)
E. NET INCREASE/DECREASE (B - C + D)			(11,631,455.86)	(1,419,199.17)	8,881,850.67	(52,233,426.00)	4,307,870.35	20,682,574.36	37,652,506.19	(16,084,634.26)
F. ENDING CASH (A + E)			183,987,880.96	182,568,681.79	191,450,532.46	139,217,106.46	143,524,976.81	164,207,551.17	201,860,057.36	185,775,423.10
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		185,775,423.10	195,243,427.54	234,508,104.92	205,392,514.24				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	49,060,924.00	22,313,590.00	22,313,590.00	42,285,292.00	0.00		348,142,482.00	348,142,482.00
Property Taxes	8020-8079	19,805.31	52,144,336.87	0.00	3,901,460.17	1,819,714.04		136,449,777.00	136,449,777.00
Miscellaneous Funds	8080-8099	(1,623,722.54)	(1,513,976.61)	(6,295,916.07)	53,641.13	(5,062,013.51)		(29,520,534.00)	(29,520,534.00)
Federal Revenue	8100-8299	12,962,177.03	3,176,516.73	1,433,948.77	16,042,889.98	10,114,516.74		97,249,921.00	97,249,921.00
Other State Revenue	8300-8599	5,170,959.88	17,852,113.91	6,883,837.65	572,309.16	10,269,221.14		104,271,765.00	104,271,765.00
Other Local Revenue	8600-8799	413,598.93	952,372.52	378,335.40	(165,274.79)	742,116.92		6,034,698.00	6,034,698.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		66,003,742.61	94,924,953.42	24,713,795.75	62,690,317.65	17,883,555.33	0.00	662,628,109.00	662,628,109.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	22,997,433.52	23,171,025.31	23,404,495.60	23,413,429.83	3,538,431.34		257,640,800.00	257,640,800.00
Classified Salaries	2000-2999	9,605,705.92	8,628,840.69	9,877,173.44	7,379,617.76	3,437,029.91		106,154,346.00	106,154,346.00
Employee Benefits	3000-3999	16,111,225.38	15,837,488.78	16,362,660.32	39,486,309.68	3,975,199.33		197,873,184.00	197,873,184.00
Books and Supplies	4000-4999	1,543,322.94	986,729.07	2,124,240.69	11,447,278.94	8,196,935.27		32,597,972.00	32,597,972.00
Services	5000-5999	5,033,104.76	2,937,894.82	4,728,907.47	4,711,812.24	2,928,530.55		43,318,874.00	43,318,874.00
Capital Outlay	6000-6599	287,389.43		518,739.30	2,701,578.24	5,384,090.49		16,608,731.00	16,608,731.00
Other Outgo	7000-7499	(14,327.63)	254,597.51	73,206.53	14,942.63	(269,194.59)		220,971.00	220,971.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,464,104.19	1,384,853.28		3,875,100.00	3,875,100.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		55,563,854.32	51,816,576.18	57,089,423.35	90,619,073.51	28,575,875.58	0.00	658,289,978.00	658,289,978.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	1,204.46	0.00	0.00		1,204.46	
Accounts Receivable	9200-9299	(920,526.35)	(1,482,112.27)	123,487.51	(272,410.65)	(17,883,566.33)		(28,008,157.62)	
Due From Other Funds	9310	0.00	0.00	0.00	(2.05)	0.00		3,443.35	
Stores	9320	0.00	0.00	0.00	0.00	0.00		(25,001.48)	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(920,526.35)	(1,482,112.27)	124,691.97	(272,412.70)	(17,883,566.33)	0.00	(28,028,511.29)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	80,585.44	2,361,587.59	(2,994,784.75)	(3,131,138.19)	(28,566,334.58)	0.00	(11,725,801.70)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	1,312,707.59	
Current Loans	9640							0.00	
Unearned Revenues	9650	(29,227.94)	0.00	(140,560.20)	0.00	0.00	0.00	1,660,833.46	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		51,357.50	2,361,587.59	(3,135,344.95)	(3,131,138.19)	(28,566,334.58)	0.00	(8,752,260.65)	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	(368,285.31)	
TOTAL BALANCE SHEET ITEMS		(971,883.85)	(3,843,699.86)	3,260,036.92	2,858,725.49	10,682,768.25	0.00	(19,644,535.95)	
E. NET INCREASE/DECREASE (B - C + D)		9,468,004.44	39,264,677.38	(29,115,590.68)	(25,070,030.37)	(9,552.00)	0.00	(15,306,404.95)	4,338,131.00
F. ENDING CASH (A + E)		195,243,427.54	234,508,104.92	205,392,514.24	180,322,483.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								180,312,931.87	

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select 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: 3738 Walnut Ave, Carmichael, Ca, 95608

Date: 6/9/23

Public Hearing:

Place: 3738 Walnut Ave, Carmichael, Ca, 95608

Date: 6/13/23

Time:

Adoption Date: 6/27/23

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: 916-971-7269

E-mail: kristi.blandford@sanjuan.edu

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.	X	
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 (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) 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, employee health and welfare, or property and liability)?		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
		• Adoption date of the LCAP or an update to the LCAP:	06/13/2023	
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:

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

Total liabilities actuarially determined:	$	9,562,450.00
Less: Amount of total liabilities reserved in budget:	$	9,562,450.00
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:

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

Signed _____ Date of Meeting: 6/13/23

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Kristi Blandford
Title: Director of Fiscal Services
Telephone: 916-971-7268
E-mail: kristi.blandford@sanjuan.edu

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	242,112,627.00	301	8,111.00	303	242,104,516.00	305	3,218,629.00		307	238,885,887.00	309
2000 - Classified Salaries	94,531,795.00	311	1,035,037.00	313	93,496,758.00	315	9,521,683.00		317	83,975,075.00	319
3000 - Employee Benefits	178,190,311.00	321	7,662,293.00	323	170,528,018.00	325	6,798,861.00		327	163,729,157.00	329
4000 - Books, Supplies Equip Replace. (6500)	41,751,296.00	331	1,434,928.00	333	40,316,368.00	335	6,456,353.00		337	33,860,015.00	339
5000 - Services. . . & 7300 - Indirect Costs	54,951,133.00	341	715,106.00	343	54,236,027.00	345	15,060,231.00		347	39,175,796.00	349
				TOTAL	600,681,687.00	365			TOTAL	559,625,930.00	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	189,590,227.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	22,195,861.00	380
3. STRS.	3101 & 3102	51,655,701.00	382
4. PERS.	3201 & 3202	6,930,444.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,750,157.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	35,110,935.00	385
7. Unemployment Insurance.	3501 & 3502	1,080,776.00	390
8. Workers' Compensation Insurance.	3601 & 3602	3,763,565.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	54.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,931,840.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	318,009,560.00	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)	83,526.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	317,926,034.00	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	56.81%	
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.81%
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)	559,625,930.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	257,640,800.00	301	8,111.00	303	257,632,689.00	305	2,820,627.00		307	254,812,062.00	309
2000 - Classified Salaries	106,154,346.00	311	563,442.00	313	105,590,904.00	315	11,401,470.00		317	94,189,434.00	319
3000 - Employee Benefits	197,873,184.00	321	8,102,166.00	323	189,771,018.00	325	7,796,932.00		327	181,974,086.00	329
4000 - Books, Supplies Equip Replace. (6500)	32,743,972.00	331	1,207,528.00	333	31,536,444.00	335	2,601,442.00		337	28,935,002.00	339
5000 - Services. . . & 7300 - Indirect Costs	41,701,358.00	341	417,061.00	343	41,284,297.00	345	10,329,025.00		347	30,955,272.00	349
				TOTAL	625,815,352.00	365			TOTAL	590,865,856.00	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	202,132,306.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	27,548,775.00	380
3. STRS.	3101 & 3102	54,126,941.00	382
4. PERS.	3201 & 3202	8,786,985.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,257,899.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	42,789,865.00	385
7. Unemployment Insurance.	3501 & 3502	112,563.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,118,411.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	3,029,923.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	347,903,668.00	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)	31,657.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	347,872,011.00	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	58.87%	
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.87%
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)	590,865,856.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	628,026,656.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	93,226,924.00
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	48,852.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,502,878.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	300,428.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,504,782.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	33,407.00
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)				9,390,347.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				525,409,385.00

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	34,921.46
B. Expenditures per ADA (Line I.E divided by Line II.A)	15,045.46

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.)	460,339,628.56	13,493.41
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)	460,339,628.56	13,493.41
B. Required effort (Line A.2 times 90%)	414,305,665.70	12,144.07
C. Current year expenditures (Line I.E and Line II.B)	525,409,385.00	15,045.46
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 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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) — 20,539,611.00
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) — 489,604,326.00

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) — 4.20%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 15,186,952.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 8,683,982.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	115,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	546,902.00
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)	2,071,007.02
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)	377.50
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)	26,604,220.52
9. Carry-Forward Adjustment (Part IV, Line F)	3,315,469.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,919,689.89
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	357,885,713.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	100,781,567.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	49,331,718.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,557,749.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	48,852.00
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)	6,072,738.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,650,174.00
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)	514,857.00
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)	47,238,683.98
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)	8,810.50
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)	1,851,171.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,339,142.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	30,694,802.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,987,738.00
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)	617,963,715.48
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)	4.31%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.84%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	26,604,220.52
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(2,841,726.76)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(425,000.00)
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 (3.24%) times Part III, Line B19); zero if negative	3,315,469.38
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.24%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.24%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,315,469.38
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,315,469.38

Approved indirect cost rate: 3.24%

Highest rate used in any program: 3.24%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,795,551.00	220,176.00	3.24%
01	3010	15,748,886.00	510,264.00	3.24%
01	3182	710,986.00	23,037.00	3.24%
01	3211	609,206.00	19,738.00	3.24%
01	3212	6,683,820.00	216,556.00	3.24%
01	3213	29,220,023.00	945,689.00	3.24%
01	3215	43,989.00	1,425.00	3.24%
01	3305	254,840.00	8,257.00	3.24%
01	3306	21,927.00	710.00	3.24%
01	3307	307,451.00	9,961.00	3.24%
01	3308	53,776.00	1,742.00	3.24%
01	3309	26,342.00	853.00	3.24%
01	3310	10,840,014.00	351,216.00	3.24%
01	3311	65,248.00	2,114.00	3.24%
01	3312	1,587,569.00	51,426.00	3.24%
01	3315	317,180.00	10,277.00	3.24%
01	3318	107,176.00	3,473.00	3.24%
01	3327	574,879.00	18,626.00	3.24%
01	3385	157,191.00	5,093.00	3.24%
01	3395	44,301.00	1,435.00	3.24%
01	3550	436,496.00	14,132.00	3.24%
01	3724	132,242.00	4,285.00	3.24%
01	4035	1,861,365.00	60,308.00	3.24%
01	4124	435,668.00	14,116.00	3.24%
01	4127	1,141,942.00	36,999.00	3.24%
01	4201	77,611.00	2,515.00	3.24%
01	4203	806,952.00	26,145.00	3.24%
01	4510	28,464.00	922.00	3.24%
01	5630	122,759.00	3,977.00	3.24%
01	5632	111,922.00	3,626.00	3.24%
01	5634	258,724.00	8,383.00	3.24%
01	5810	121,796.00	3,452.00	2.83%
01	6010	5,192,407.00	168,234.00	3.24%
01	6053	64,574.00	2,093.00	3.24%
01	6266	1,900,022.00	61,560.00	3.24%
01	6385	183,974.00	5,963.00	3.24%
01	6387	1,579,147.00	51,165.00	3.24%
01	6388	455,541.00	14,760.00	3.24%

01	6500	58,583,341.00	1,898,100.00	3.24%
01	6515	4,589.00	148.00	3.23%
01	6520	410,290.00	13,293.00	3.24%
01	6536	404,781.00	13,115.00	3.24%
01	6537	2,900,497.00	93,976.00	3.24%
01	6546	2,494,168.00	80,811.00	3.24%
01	6547	1,917,409.00	62,124.00	3.24%
01	6690	360,520.00	11,681.00	3.24%
01	7085	568,498.00	18,419.00	3.24%
01	7220	146,840.00	4,758.00	3.24%
01	7412	518,484.00	16,799.00	3.24%
01	7413	177,411.00	5,748.00	3.24%
01	7810	1,506,523.00	48,817.00	3.24%
01	8150	14,196,507.00	459,966.00	3.24%
01	9010	18,683,137.00	34,674.00	0.19%
09	6266	11,221.00	364.00	3.24%
09	7412	2,560.00	83.00	3.24%
09	7435	4,984.00	161.00	3.23%
09	7810	150.00	4.00	2.67%
11	6391	1,856,326.00	60,145.00	3.24%
11	9010	121,297.00	551.00	0.45%
12	5025	2,072,374.00	67,145.00	3.24%
12	5320	111,637.00	3,617.00	3.24%
12	6105	5,218,017.00	169,064.00	3.24%
12	9010	20,302,372.00	637,389.00	3.14%
13	5310	11,768,103.00	381,287.00	3.24%
13	5465	219,635.00	7,116.00	3.24%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		929,911.26	929,911.26
2. State Lottery Revenue	8560	6,189,275.00		2,437,780.00	8,627,055.00
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)		6,189,275.00	0.00	3,367,691.26	9,556,966.26
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,036,459.00		0.00	3,036,459.00
2. Classified Salaries	2000-2999	1,234,132.00		0.00	1,234,132.00
3. Employee Benefits	3000-3999	1,918,684.00		0.00	1,918,684.00
4. Books and Supplies	4000-4999	0.00		3,325,306.00	3,325,306.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			3,049.00	3,049.00
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)		6,189,275.00	0.00	3,328,355.00	9,517,630.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	39,336.26	39,336.26

D. COMMENTS:

Online site licenses for approved instructional materials

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	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	452,691,370.00	4.85%	474,635,979.00	3.83%	492,799,289.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	11,481,221.00	-4.37%	10,979,362.00	-1.07%	10,861,364.00
4. Other Local Revenues	8600-8799	390,783.00	371.47%	1,842,435.00	-0.08%	1,840,935.00
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	(62,899,188.00)	10.62%	(69,578,228.62)	-2.85%	(67,594,357.00)
6. Total (Sum lines A1 thru A5c)		401,664,186.00	4.04%	417,879,547.38	4.79%	437,907,231.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				193,173,993.00		194,558,628.05
b. Step & Column Adjustment				1,735,415.94		1,751,027.65
c. Cost-of-Living Adjustment						
d. Other Adjustments				(350,780.89)		98,089.17
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	193,173,993.00	0.72%	194,558,628.05	0.95%	196,407,744.87
2. Classified Salaries						
a. Base Salaries				54,249,997.00		54,954,885.72
b. Step & Column Adjustment				488,249.97		494,593.97
c. Cost-of-Living Adjustment						
d. Other Adjustments				216,638.75		259,245.01
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,249,997.00	1.30%	54,954,885.72	1.37%	55,708,724.70
3. Employee Benefits	3000-3999	112,731,246.00	1.19%	114,073,832.87	1.71%	116,026,238.78
4. Books and Supplies	4000-4999	10,968,088.00	2.06%	11,194,143.56	1.97%	11,414,197.09
5. Services and Other Operating Expenditures	5000-5999	30,265,516.00	2.66%	31,071,846.88	4.02%	32,320,891.98
6. Capital Outlay	6000-6999	5,852,476.00	-50.55%	2,894,063.00	-10.75%	2,582,951.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,731,083.00	-5.91%	1,628,730.00	3.84%	1,691,202.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,894,260.00)	-15.88%	(7,481,809.74)	0.13%	(7,491,665.48)
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,463.00	-13.21%	52,473.00	2.52%	53,797.00
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)		400,138,602.00	0.70%	402,946,793.34	1.43%	408,714,081.94

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,525,584.00		14,932,754.04		29,193,149.06
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		112,265,815.18		113,791,399.18		128,724,153.22
2. Ending Fund Balance (Sum lines C and D1)		113,791,399.18		128,724,153.22		157,917,302.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	289,931.18		242,146.33		242,146.33
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	35,075,476.20		25,599,807.93		19,653,441.04
d. Assigned	9780	6,280,528.15		17,485,045.15		28,683,022.15
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,165,799.56		12,147,449.81		12,114,810.57
2. Unassigned/Unappropriated	9790	58,979,664.09		73,249,704.00		97,223,882.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		113,791,399.18		128,724,153.22		157,917,302.28
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,165,799.56		12,147,449.81		12,114,810.57
c. Unassigned/Unappropriated	9790	58,979,664.09		73,249,704.00		97,223,882.19
(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)		72,145,463.65		85,397,153.81		109,338,692.76

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.

Explanations are presented in a separate document.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	2,380,355.00	0.00%	2,380,355.00	0.00%	2,380,355.00
2. Federal Revenues	8100-8299	97,249,921.00	-62.85%	36,126,816.00	-8.74%	32,969,982.00
3. Other State Revenues	8300-8599	92,790,544.00	-0.50%	92,322,524.00	0.52%	92,803,353.00
4. Other Local Revenues	8600-8799	5,643,915.00	6.34%	6,001,577.00	0.47%	6,029,653.00
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	62,899,188.00	10.62%	69,578,228.62	-2.85%	67,594,357.00
6. Total (Sum lines A1 thru A5c)		260,963,923.00	-20.90%	206,409,500.62	-2.24%	201,777,700.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				64,466,807.00		54,336,898.20
b. Step & Column Adjustment				580,201.26		489,032.08
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,710,110.06)		(1,557,922.17)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	64,466,807.00	-15.71%	54,336,898.20	-1.97%	53,268,008.11
2. Classified Salaries						
a. Base Salaries				51,904,349.00		38,408,675.47
b. Step & Column Adjustment				467,139.14		345,678.08
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,962,812.67)		(1,232,359.36)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,904,349.00	-26.00%	38,408,675.47	-2.31%	37,521,994.19
3. Employee Benefits	3000-3999	85,141,938.00	-16.07%	71,461,985.13	-0.25%	71,284,939.70
4. Books and Supplies	4000-4999	21,629,884.00	-6.01%	20,330,619.50	-21.19%	16,023,138.00
5. Services and Other Operating Expenditures	5000-5999	13,053,358.00	-28.23%	9,368,315.00	-9.34%	8,493,342.00
6. Capital Outlay	6000-6999	10,756,255.00	-93.08%	744,255.00	-10.79%	663,955.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	107,404.00	0.00%	107,404.00	0.00%	107,404.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,276,744.00	-19.57%	5,852,907.74	-0.07%	5,849,028.48
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,814,637.00	0.00%	3,814,637.00	0.00%	3,814,637.00
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)		258,151,376.00	-20.81%	204,425,697.04	-3.62%	197,026,446.48
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,812,547.00		1,983,803.58		4,751,253.52

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		84,163,327.71		86,975,874.71		88,959,678.29
2. Ending Fund Balance (Sum lines C and D1)		86,975,874.71		88,959,678.29		93,710,931.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	86,975,874.99		88,959,678.29		93,710,931.81
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.28)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		86,975,874.71		88,959,678.29		93,710,931.81
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Explanations are presented in a separate document.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	455,071,725.00	4.82%	477,016,334.00	3.81%	495,179,644.00
2. Federal Revenues	8100-8299	97,249,921.00	-62.85%	36,126,816.00	-8.74%	32,969,982.00
3. Other State Revenues	8300-8599	104,271,765.00	-0.93%	103,301,886.00	0.35%	103,664,717.00
4. Other Local Revenues	8600-8799	6,034,698.00	29.98%	7,844,012.00	0.34%	7,870,588.00
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)		662,628,109.00	-5.79%	624,289,048.00	2.47%	639,684,931.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				257,640,800.00		248,895,526.25
b. Step & Column Adjustment				2,315,617.20		2,240,059.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,060,890.95)		(1,459,833.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	257,640,800.00	-3.39%	248,895,526.25	0.31%	249,675,752.98
2. Classified Salaries						
a. Base Salaries				106,154,346.00		93,363,561.19
b. Step & Column Adjustment				955,389.11		840,272.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,746,173.92)		(973,114.35)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	106,154,346.00	-12.05%	93,363,561.19	-0.14%	93,230,718.89
3. Employee Benefits	3000-3999	197,873,184.00	-6.23%	185,535,818.00	0.96%	187,311,178.48
4. Books and Supplies	4000-4999	32,597,972.00	-3.29%	31,524,763.06	-12.97%	27,437,335.09
5. Services and Other Operating Expenditures	5000-5999	43,318,874.00	-6.65%	40,440,161.88	0.93%	40,814,233.98
6. Capital Outlay	6000-6999	16,608,731.00	-78.09%	3,638,318.00	-10.76%	3,246,906.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,838,487.00	-5.57%	1,736,134.00	3.60%	1,798,606.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,617,516.00)	0.70%	(1,628,902.00)	0.84%	(1,642,637.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,875,100.00	-0.21%	3,867,110.00	0.03%	3,868,434.00
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)		658,289,978.00	-7.73%	607,372,490.38	-0.27%	605,740,528.42
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		4,338,131.00		16,916,557.62		33,944,402.58

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		196,429,142.89		200,767,273.89		217,683,831.51
2. Ending Fund Balance (Sum lines C and D1)		200,767,273.89		217,683,831.51		251,628,234.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	289,931.18		242,146.33		242,146.33
b. Restricted	9740	86,975,874.99		88,959,678.29		93,710,931.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	35,075,476.20		25,599,807.93		19,653,441.04
d. Assigned	9780	6,280,528.15		17,485,045.15		28,683,022.15
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,165,799.56		12,147,449.81		12,114,810.57
2. Unassigned/Unappropriated	9790	58,979,663.81		73,249,704.00		97,223,882.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		200,767,273.89		217,683,831.51		251,628,234.09
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,165,799.56		12,147,449.81		12,114,810.57
c. Unassigned/Unappropriated	9790	58,979,664.09		73,249,704.00		97,223,882.19
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.28)		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)		72,145,463.37		85,397,153.81		109,338,692.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.96%		14.06%		18.05%
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):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Juan Unified						
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)		6,354,244.00		6,604,114.00		6,824,660.00
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)		34,638.99		34,891.53		35,079.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		658,289,978.00		607,372,490.38		605,740,528.42
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		658,289,978.00		607,372,490.38		605,740,528.42
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,165,799.56		12,147,449.81		12,114,810.57
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,165,799.56		12,147,449.81		12,114,810.57
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	34,638.99
District's ADA Standard Percentage Level:	**1.0%**

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 (2020-21)				
District Regular	37,437	37,437		
Charter School				
Total ADA	**37,437**	**37,437**	**0.0%**	**Met**
Second Prior Year (2021-22)				
District Regular	37,127	37,422		
Charter School				
Total ADA	**37,127**	**37,422**	**N/A**	**Met**
First Prior Year (2022-23)				
District Regular	36,171	36,239		
Charter School		0		
Total ADA	**36,171**	**36,239**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	35,124			
Charter School	0			
Total ADA	**35,124**			

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): 34,639.0

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	39,528	38,994		
Charter School				
Total Enrollment	**39,528**	**38,994**	**1.4%**	**Not Met**
Second Prior Year (2021-22)				
District Regular	38,944	38,077		
Charter School				
Total Enrollment	**38,944**	**38,077**	**2.2%**	**Not Met**
First Prior Year (2022-23)				
District Regular	37,597	37,902		
Charter School				
Total Enrollment	**37,597**	**37,902**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	37,911			
Charter School				
Total Enrollment	**37,911**			

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

Explanation: (required if NOT met)

The district was anticipating declining enrollment and saw a higher decline in enrollment than expected due to COVID.

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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	37,437	38,994	
Charter School		0	
Total ADA/Enrollment	**37,437**	**38,994**	**96.0%**
Second Prior Year (2021-22)			
District Regular	33,973	38,077	
Charter School	0		
Total ADA/Enrollment	**33,973**	**38,077**	**89.2%**
First Prior Year (2022-23)			
District Regular	34,596	37,902	
Charter School			
Total ADA/Enrollment	**34,596**	**37,902**	**91.3%**
		Historical Average Ratio:	92.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**92.7%**

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 Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	34,639	37,911		
Charter School	0			
Total ADA/Enrollment	**34,639**	**37,911**	**91.4%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	34,892	37,911		
Charter School				
Total ADA/Enrollment	**34,892**	**37,911**	**92.0%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	35,080	37,711		
Charter School				
Total ADA/Enrollment	**35,080**	**37,711**	**93.0%**	**Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District experienced a higher absenteeism rate in prior years due to COVID that decreased the historical average ratio for this criterion. Attendance rates are starting to recover and are anticipated to continue to move towards pre-COVID levels.

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 COLA[1] 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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	36,354.58	35,239.60	34,980.93	35,169.39
b.	Prior Year ADA (Funded)		36,354.58	35,239.60	34,980.93
c.	Difference (Step 1a minus Step 1b)		(1,114.98)	(258.67)	188.46
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.07%)	(.73%)	.54%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		452,691,370.00	474,635,979.00	492,799,289.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)		37,211,230.61	18,700,657.57	16,213,096.61
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			5.15%	3.21%	3.83%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**4.15% to 6.15%**	**2.21% to 4.21%**	**2.83% to 4.83%**

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	136,461,277.00	136,461,277.00	136,461,277.00	136,461,277.00
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	453,944,214.00	484,603,759.00	506,733,157.00	524,769,481.00
District's Projected Change in LCFF Revenue:		6.75%	4.57%	3.56%
LCFF Revenue Standard		**4.15% to 6.15%**	**2.21% to 4.21%**	**2.83% to 4.83%**
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The District's LCFF funding for 23-24 is based using the 3 prior year average ADA and an 8.22% COLA that is higher than the standard. The 24-25 funding includes a COLA increase of 3.94% which is also applied to the Add-On funding the district receives. The COLA was not previously applied to the Add-On funding, which is increasing the overall LCFF funding above the standard rate.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	279,494,759.86	294,582,099.92	94.9%
Second Prior Year (2021-22)	291,824,907.50	313,620,210.67	93.1%
First Prior Year (2022-23)	324,616,509.00	358,993,933.00	90.4%
		Historical Average Ratio:	92.8%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**89.8% to 95.8%**	**89.8% to 95.8%**	**89.8% to 95.8%**

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) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	360,155,236.00	400,078,139.00	90.0%	Met
1st Subsequent Year (2024-25)	363,587,346.64	402,894,320.34	90.2%	Met
2nd Subsequent Year (2025-26)	368,142,708.35	408,660,284.94	90.1%	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.15%	3.21%	3.83%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-4.85% to 15.15%**	**-6.79% to 13.21%**	**-6.17% to 13.83%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.15% to 10.15%	-1.79% to 8.21%	-1.17% to 8.83%

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 (2022-23)	93,276,138.00		
Budget Year (2023-24)	97,249,921.00	4.26%	No
1st Subsequent Year (2024-25)	36,126,816.00	(62.85%)	Yes
2nd Subsequent Year (2025-26)	32,969,982.00	(8.74%)	Yes

Explanation: (required if Yes)
Federal revenue is expected to have a net decrease in 2024/25 and 2025/26 due to Title I and Carl Perkins grants spending prior year carryover in 2023/24, increased award for Refugee School Impact grant, carryover being spent for IDEA Basic Local Assistance Entitlement Part B, ESSER II, GEER II and ARP Homeless II in 2024/25.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	142,461,930.00		
Budget Year (2023-24)	104,271,765.00	(26.81%)	Yes
1st Subsequent Year (2024-25)	103,301,886.00	(.93%)	No
2nd Subsequent Year (2025-26)	103,664,717.00	.35%	No

Explanation: (required if Yes)
State revenues have a net decrease in 2023/24 carryover only being spent in ASES, Safe Routes, and In-Person Instruction grant. The Ethnic Studies grant, California Partnership Academies, Special Education Infant Discretionary funds, and the California Department of Health funds all being spent out in 2022-23. Increases are included for CTE award adjustment, Special Education COLA increase, and A-G Access/Success Grant final allocation adjustment. The Learning Recovery Emergency Block grant and the Art, Music & Instructional Materials Discretionary Block Grant are one time funds received in 2022/23 but have not been spent.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	10,595,837.00		
Budget Year (2023-24)	6,034,698.00	(43.05%)	Yes
1st Subsequent Year (2024-25)	7,844,012.00	29.98%	Yes
2nd Subsequent Year (2025-26)	7,870,588.00	.34%	No

Explanation: (required if Yes)
Local revenue is showing a reduction due to interest income and STRS excess credit not being budgeted in 2023/24 which will be corrected as part of the 45 day budget revision other local revenue for donations E-Rate projects, site reimbursable accounts and other local grants are budgeted as received. The STRS excess and interest revenues were included in the Multi Year projections causing a larger than normal increase in local revenue in 2024/25.

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

First Prior Year (2022-23)	41,695,587.00		
Budget Year (2023-24)	32,597,972.00	(21.82%)	Yes
1st Subsequent Year (2024-25)	31,524,763.06	(3.29%)	Yes
2nd Subsequent Year (2025-26)	27,437,335.09	(12.97%)	Yes

Explanation: (required if Yes)

Books and supplies have a net decrease in 2023/24 due to the following programs making furniture, small equipment and computer purchases in 2023/24; ROP/CTE, American Rescue Plan II Homeless, new Aviation Pathway through the Strong Workforce grant, Learning Recovery Support, and new freezers in the Child Nutrition Kitchen Upgrade Infrastructure. The following made reductions to offset the salary and benefit increases; Special Education IDEA's, Special Education Early Intervention, TUPE, Cal-Well, Title II, IV, Workability, and Early Literacy Support Block grant. Also included in the changes for all 3 years are reductions to the following grants that ended or are spent out ARP, Special Education CEIS, COVID funds and other local grants.

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

First Prior Year (2022-23)	56,278,059.00		
Budget Year (2023-24)	43,318,874.00	(23.03%)	Yes
1st Subsequent Year (2024-25)	40,440,161.88	(6.65%)	Yes
2nd Subsequent Year (2025-26)	40,814,233.98	.93%	No

Explanation: (required if Yes)

The net decrease in 2023/24 is due to shifting funds to vacant positions from contracted services in; Special Education (SPED) IDEA and ARP, CTEIG, Workability, and reduced professional Development for SPED CEIS funding, Child Nutrition Staff Training, Learning Communities Support, COVID related, CTE Lottery, Title III Immigrant and CDPH COVID testing grants ending in 2022/23, other local grants not budgeted at Budget Development, and increases to Title II, CTC Residency Grant, Refugee School Impact and Camp Winthers participation. 2024/25 is reduced for Strong Workforce, SPED Alternate Dispute resolution funds being spent out.

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	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2022-23)	246,333,905.00		
Budget Year (2023-24)	207,556,384.00	(15.74%)	Not Met
1st Subsequent Year (2024-25)	147,272,714.00	(29.04%)	Not Met
2nd Subsequent Year (2025-26)	144,505,287.00	(1.88%)	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2022-23)	97,973,646.00		
Budget Year (2023-24)	75,916,846.00	(22.51%)	Not Met
1st Subsequent Year (2024-25)	71,964,924.94	(5.21%)	Met
2nd Subsequent Year (2025-26)	68,251,569.07	(5.16%)	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.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)

Federal revenue is expected to have a net decrease in 2024/25 and 2025/26 due to Title I and Carl Perkins grants spending prior year carryover in 2023/24, increased award for Refugee School Impact grant, carryover being spent for IDEA Basic Local Assistance Entitlement Part B, ESSER II, GEER II and ARP Homeless II in 2024/25.

Explanation: Other State Revenue (linked from 6B if NOT met)

State revenues have a net decrease in 2023/24 carryover only being spent in ASES, Safe Routes, and In-Person Instruction grant. The Ethnic Studies grant, California Partnership Academies, Special Education Infant Discretionary funds, and the California Department of Health funds all being spent out in 2022-23. Increases are included for CTE award adjustment, Special Education COLA increase, and A-G Access/Success Grant final allocation adjustment. The Learning Recovery Emergency Block grant and the Art, Music & Instructional Materials Discretionary Block Grant are one time funds received in 2022/23 but have not been spent.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Local revenue is showing a reduction due to interest income and STRS excess credit not being budgeted in 2023/24 which will be corrected as part of the 45 day budget revision other local revenue for donations E-Rate projects, site reimbursable accounts and other local grants are budgeted as received. The STRS excess and interest revenues were included in the Multi Year projections causing a larger than normal increase in local revenue in 2024/25.

1b. 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.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Books and supplies have a net decrease in 2023/24 due to the following programs making furniture, small equipment and computer purchases in 2023/24; ROP/CTE, American Rescue Plan II Homeless, new Aviation Pathway through the Strong Workforce grant, Learning Recovery Support, and new freezers in the Child Nutrition Kitchen Upgrade Infrastructure. The following made reductions to offset the salary and benefit increases; Special Education IDEA's, Special Education Early Intervention, TUPE, Cal-Well, Title II, IV, Workability, and Early Literacy Support Block grant. Also included in the changes for all 3 years are reductions to the following grants that ended or are spent out ARP, Special Education CEIS, COVID funds and other local grants.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The net decrease in 2023/24 is due to shifting funds to vacant positions from contracted services in; Special Education (SPED) IDEA and ARP, CTEIG, Workability, and reduced professional Development for SPED CEIS funding, Child Nutrition Staff Training, Learning Communities Support, COVID related, CTE Lottery, Title III Immigrant and CDPH COVID testing grants ending in 2022/23, other local grants not budgeted at Budget Development, and increases to Title II, CTC Residency Grant, Refugee School Impact and Camp Winthers participation. 2024/25 is reduced for Strong Workforce, SPED Alternate Dispute resolution funds being spent out.

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 exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 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? — Yes

   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) — 6,354,244.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	579,479,173.00			
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	579,479,173.00	17,384,375.19	17,384,376.00	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:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] 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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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 (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
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)	10,071,000.00	11,103,418.17	12,496,108.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	42,509,506.48	69,509,325.68	56,010,057.28
	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	(.28)
	e. Available Reserves (Lines 1a through 1d)	52,580,506.48	80,612,743.85	68,506,165.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	503,547,047.32	555,170,908.38	624,805,384.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	4,789,481.59	5,434,089.21	6,087,890.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	508,336,528.91	560,604,997.59	630,893,274.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.3%	14.4%	10.9%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.4%**	**4.8%**	**3.6%**

[1]Available 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.

[2]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 (2020-21)	18,673,535.51	307,784,971.92	N/A	Met
Second Prior Year (2021-22)	46,205,314.95	315,668,865.67	N/A	Met
First Prior Year (2022-23)	16,627,172.00	360,636,136.00	N/A	Met
Budget Year (2023-24) (Information only)	1,525,584.00	400,138,602.00		

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):	34,755
District's Fund Balance Standard Percentage Level:	**.7%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	40,760,783.67	51,362,045.72	N/A	Met
Second Prior Year (2021-22)	58,399,756.72	70,035,581.23	N/A	Met
First Prior Year (2022-23)	86,976,380.23	95,638,643.18	N/A	Met
Budget Year (2023-24) (Information only)	112,265,815.18			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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 $80,000 (greater of)	0 to 300
4% or $80,000 (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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	34,639	34,892	35,080
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

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? Yes

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

   a. Enter the name(s) of the SELPA(s): San Juan Unified

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	6,354,244.00	6,604,114.00	6,824,660.00

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	658,289,978.00	607,372,490.38	605,740,528.42
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)	658,289,978.00	607,372,490.38	605,740,528.42
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	13,165,799.56	12,147,449.81	12,114,810.57
6.	Reserve Standard - by Amount			

	($80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard**			
	(Greater of Line B5 or Line B6)	**13,165,799.56**	**12,147,449.81**	**12,114,810.57**

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)	13,165,799.56	12,147,449.81	12,114,810.57
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	58,979,664.09	73,249,704.00	97,223,882.19
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)	(.28)	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)	72,145,463.37	85,397,153.81	109,338,692.76
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.96%	14.06%	18.05%
	District's Reserve Standard (Section 10B, Line 7):	**13,165,799.56**	**12,147,449.81**	**12,114,810.57**
	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)? — No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the 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 (2022-23)	(56,386,942.00)			
Budget Year (2023-24)	(63,542,941.00)	7,155,999.00	12.7%	Not Met
1st Subsequent Year (2024-25)	(69,833,765.00)	6,290,824.00	9.9%	Met
2nd Subsequent Year (2025-26)	(67,594,357.00)	(2,239,408.00)	(3.2%)	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	1,000.00			
Budget Year (2023-24)	0.00	(1,000.00)	(100.0%)	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	7,973,444.00			
Budget Year (2023-24)	3,875,100.00	(4,098,344.00)	(51.4%)	Not Met
1st Subsequent Year (2024-25)	3,867,110.00	(7,990.00)	(.2%)	Met
2nd Subsequent Year (2025-26)	3,868,434.00	1,324.00	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: (required if NOT met)
Contributions from unrestricted increased in 2023/24 due to increased Special Education costs, adjustments to the RRMA required amount, and the ROTC expenses.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

This reduction in 2023/24 is due to the PARS Early Retirement Incentive program being fully funded in 2022/23 and no further transfers are needed.

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 commitments[1] 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) — Yes

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 Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases	2	FD 01/OB 8982	FD 01/OB 7438/7439	438,149
Certificates of Participation				
General Obligation Bonds	VARIOUS	FD 01/OB 8571-8572-8611-8612	FD 51/OB 7438/7439	752,622,716
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Various Funds/Objects	Various Funds/Objects	6,883,757
Other Long-term Commitments (do not include OPEB):				
TOTAL:				759,944,622

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases	300,465	148,005	0	0
Certificates of Participation				
General Obligation Bonds	94,589,226	83,205,172	81,369,574	93,978,154
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	94,889,691	83,353,177	81,369,574	93,978,154
Has total annual payment increased over prior year (2022-23)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

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? Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
11,942,916	0

4. OPEB Liabilities

a. Total OPEB liability	145,937,052.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	145,937,052.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2021

5. OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	12,699,152.00	12,090,922.00	11,959,403.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	8,552,690.00	8,063,868.00	7,932,349.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,390,261.00	7,414,423.00	7,774,764.00
d. Number of retirees receiving OPEB benefits	541.00	561.00	561.00

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) — Yes

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:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	9,562,450.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	18,080,319.00	18,183,234.00	18,287,118.00
b. Amount contributed (funded) for self-insurance programs	18,080,319.00	18,183,234.00	18,287,118.00

S8. Status of Labor Agreements

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

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

The 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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2282.9	2286.2	2188.6	2179.4

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: Sep 27, 2022

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: Oct 11, 2022

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, 2022

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

S8B. Cost Analysis of 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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	2061.6	2045.0	1650.0	1636.3

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: Oct 11, 2022

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: Oct 11, 2022

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, 2022

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?			
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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			

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

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

S8C. Cost Analysis of 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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	308.7	307.5	298.0	297.3

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:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	1,780,613	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.5%	0.0%	0.0%

Negotiations Not Settled

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the 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
2. Adoption date of the LCAP or an update to the LCAP.	Jun 13, 2023

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 in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through 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?	No
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?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

OTHER INFORMATION

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General Fund Multi-Year Planning Factors

2023-24 Average Salaries

Average salaries based on 2022-23 with 4.5% increase.
Health & Welfare (H&W) and Payroll-Related (P/R) Costs are updated for 2023-24 rates.

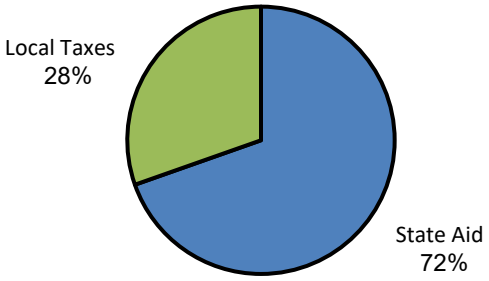
		Average/ Average New Hire			Current	Actual	Average	
Classification	Job Code	Salary	H/W	PR Cost	Total	FTE's	Range/Step	Days/Yr
Counselor K-6/7-8/9-12	121 /122 /124	$93,906	$16,441	$23,467	$133,814	78.45	10-09-05	186/195
Nurse	100	$90,386	$14,928	$22,588	$127,903	21.00	17-09-04	187
Psychologist	392 / 136	$124,510	$18,327	$31,115	$173,951	30.80	63-16-06	198
Special Ed Teacher	Various	$92,129	$16,606	$23,023	$131,759	289.40	10-10-04	186/187
Elem. Principal	202 / 203	$146,169	$15,946	$36,528	$198,643	39.00	62-19-06	208
Elem. VP /Adm. Instr. Spclst.	194 /218 / 219	$126,491	$19,707	$31,610	$177,808	12.00	62-16-05	208
Elem. Teacher	Various	$91,766	$15,176	$22,932	$129,874	710.40	10-10-04	186
Elem Prep Tchr (& SpEd)	Various	$91,766	$15,176	$22,932	$129,874	91.68	10-10-04	186
Elem. Secretary	936	$44,718	$11,600	$18,388	$74,705	42.00	85-25-05	229
MS Principal	206	$153,016	$17,520	$38,239	$208,775	9.00	62-21-06	208
MS VP /Adm. Instr. Spclst.	195 / 222	$137,914	$13,824	$34,465	$186,203	10.00	62-17-06	208
MS Teacher	30 / 1013	$91,766	$15,176	$22,932	$129,874	213.30	10-10-04	186
MS Secretary	938	$45,198	$13,264	$18,586	$77,048	11.00	85-25-06	229
Librarian	133	$94,240	$12,750	$23,551	$130,541	9.00	18-10-04	186/195
Teacher on Special Assign	68	$106,534	$18,914	$26,623	$152,071	13.20	07-13-05	190
HS Principal	208 / 209	$171,794	$21,029	$42,931	$235,753	8.00	61-23-06	225
HS VP / Admin. Instr. Spclst.	196 / 224 / 225	$140,646	$18,288	$35,147	$194,080	21.00	62-18-06	208
HS Teacher	40 / 1024	$91,766	$15,176	$22,932	$129,874	450.61	10-10-04	186
HS Secty I	933	$44,989	$15,506	$18,500	$78,995	19.00	85-23-06	239
HS Secty II	931	$52,620	$8,955	$21,637	$83,211	6.00	21-26-06	260
Instructional Asst II	978	$36,021	$13,285	$14,812	$64,118	165.19	85-19B-06	206
Instructional Asst III	919	$36,202	$13,074	$14,886	$64,162	135.97	85-22-05	206
Instructional Assist Bilingual	Various	$33,609	$9,035	$13,820	$56,464	31.38	85-18-05	206
Bus Driver	832	$38,097	$12,713	$15,665	$66,475	68.94	88-24-05	212
Admin. Asst.(Gen.Unit)	930	$50,127	$15,501	$20,612	$86,240	11.00	21-28-04	260
Campus Monitor / Rep	759 / 985	$30,387	$10,360	$12,495	$53,242	38.06	85-13-03	205
Custodian	648	$45,914	$12,877	$18,880	$77,671	143.38	83-20-05	260
Clerk (Elem Add'l Staff)	946	$33,234	$17,403	$13,666	$64,303	26.31	85-14-06	218
ICT (ES,MS,HS Add'l Staff)	944	$37,580	$14,767	$15,453	$67,800	67.63	85-18-06	218
Avg New Hire Teacher	Various	$62,723	$10,417	$15,674	$88,813	177.59	10-06-02	186/187
Avg. Blended(New&AvgTchr)	Various	$77,244	$12,796	$19,303	$109,343		10-07-04	186/187
Average Teacher	Various	$91,766	$15,176	$22,932	$129,874	1,987.53	10-10-04	186/187

Education Protection Account (EPA)

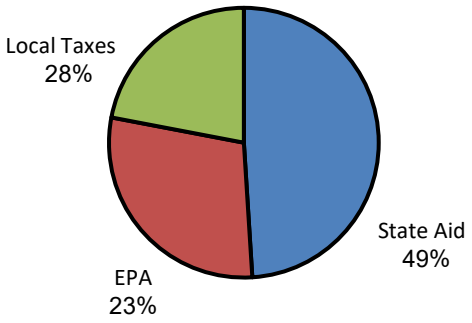
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2023-24, the reduction is approximately 23% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013−14.

Funding Before Proposition 30



Funding After Proposition 30



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs.** An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Propositions 30 and 55 require all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2023-24.

Education Protection Account, Fund 01, Resource 1400

Projected Expenditures through: June 30, 2023

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	113,115,877
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		113,115,877
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	**Function Code**	
Instruction	1000-1999	113,115,877
Instruction-Related Services		
Instructional Supervision & Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		113,115,877
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		**-**

Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400
Expenditures through; June 30, 2023

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	897,516
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		897,516
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	**Function Code**	
Instruction	1000-1999	897,516
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		897,516
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		**0**

2023-24 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: San Juan Unified School District

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and per Education Code Section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

		2023-24	2024-25	2025-26
Total General Fund Expenditures & Other Uses		$ 658,289,978	$ 607,372,490	$ 605,740,528
Minimum Reserve requirement	2%	$ 13,165,800	$ 12,147,450	$ 12,114,811
General Fund (Combined Ending Fund Balance)		$ 200,767,274	$ 200,776,815	$ 251,637,775
Special Reserve Fund EFB		$ -	$ -	$ -
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		$ 289,931	$ 242,146	$ 242,146
Restricted		$ 86,975,875	$ 88,959,391	$ 93,710,645
Committed		$ 35,075,476	$ 25,599,808	$ 19,653,441
Assigned		$ 6,280,528	$ 17,485,045	$ 28,683,022
Reserve for economic uncertainties		$ 13,165,800	$ 12,147,450	$ 12,114,811
Unassigned and Unappropriated		$ 58,979,664	$ 56,342,974	$ 97,233,710
Subtotal Assigned, Unassigned & Unappropriated		$ 78,425,992	$ 85,975,469	$ 138,031,543
Total Components of ending balance		$ 200,767,274	$ 200,776,815	$ 251,637,775
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		$ 65,260,192	$ 73,828,019	$ 125,916,732

Statement of Reasons		
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:		
Reserve for one year's growth in LCFF funding (School Services of CA recommends 100% of one year's growth)	$	29,823,242
Additional Economic Uncertainty @ 1%		$6,582,900
		$0
Total Needs	$	36,406,142
Remaining Balance	**$**	**28,854,050**

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	34,711.40	34,754.82	35,007.36	35,195.82
Funded	36,387.10	35,266.03	35,007.36	35,195.82
Funded change from prior year	(1,028.11)	(1,121.07)	(258.67)	188.46
Funded % change from prior	-2.75%	-3.08%	-0.73%	0.54%
LCFF REVENUES				
State Funded COLA	6.56%	8.22%	3.94%	3.29%
LCFF Targeted Student %, 3 yr avg	54.70%	57.46%	59.26%	59.10%
Supplemental Grant Growth	$ 4,544,133	$ 4,148,441	$ 2,964,552	$ 1,707,991
Concentration Grant Growth	$ -	$ 6,260,413	$ 4,944,104	$ (6,540)
Base Grant Growth	$ 33,840,342	$ 18,164,980	$ 13,120,812	$ 15,545,494
TOTAL LCFF FUNDING	**$ 422,868,128**	**$ 452,691,370**	**$ 474,635,979**	**$ 492,799,289**
Transportation and TIIG	$ 7,581,042	$ 8,011,012	$ 8,234,046	$ 8,427,623
Transitional K Add-on	$ 1,086,493	$ 1,905,931	$ 2,598,038	$ 3,320,826
Supplemental Grant	$ 40,845,093	$ 44,993,534	$ 47,958,086	$ 49,666,077
Concentration Grant	$ -	$ 6,260,413	$ 11,204,517	$ 11,197,977
Base Grant	$ 373,355,500	$ 391,520,480	$ 404,641,292	$ 420,186,786
	ok	ok	ok	ok
TOTAL LCFF FUNDING PER ADA	**$ 11,592**	**$ 12,605**	**$ 13,163**	**$ 13,588**
Supplemental Grant	**$ 1,123**	**$ 1,276**	**$ 1,370**	**$ 1,411**
$ Growth from prior year	$ 196	$ 153	$ 94	$ 41
Concentration Grant	**$ -**	**$ 178**	**$ 320**	**$ 318**
$ Growth from prior year	$ -	$ 178	$ 143	$ (2)
Base Grant	**$ 10,261**	**$ 11,102**	**$ 11,559**	**$ 11,939**
$ Growth from prior year	$ 2,422	$ 841	$ 457	$ 380
Transportation and TIIG	**$ 208**	**$ 227**	**$ 234**	**$ 238**
FEDERAL REVENUES				
Special Education-restricted	$ 16,410,866	$ 13,947,899	$ 11,455,463	$ 11,576,648
Change from prior year	$ 5,850,160	$ (2,462,967)	$ (2,492,436)	$ 121,185
Title I, NCLB, Part A, Low Income - restricted	$ 16,322,634	$ 18,950,478	$ 16,478,677	$ 16,478,677
Change from prior year	$ 587,206	$ 2,627,844	$ (2,471,801)	$ -
All Other Federal Programs - unrestricted & restricted	$ 60,542,638	$ 64,351,544	$ 8,192,676	$ 4,914,657
Change from prior year	$ (5,654,211)	$ 3,808,906	$ (56,158,868)	$ (3,278,019)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted	$ 34,587,787	$ 36,077,803	$ 37,654,462	$ 39,006,966
Change from prior year	$ 2,055,814	$ 1,490,016	$ 1,576,659	$ 1,352,504
Special Education Mental Health - restricted (RS 3327 & 6546)	$ 3,425,252	$ 3,416,848	$ 3,533,136	$ 3,628,721
Change from prior year	$ 190,301	$ (8,404)	$ 116,288	$ 95,585
Mandate Block Grant	$ 1,544,284	$ 1,696,091	$ 1,775,764	$ 1,847,477
Change from prior year	$ (42,686)	$ 151,807	$ 79,673	$ 71,713
Lottery-unrestricted	$ 6,167,987	$ 6,171,000	$ 6,215,846	$ 6,249,302
Change from prior year	$ 29,080	$ 3,013	$ 44,846	$ 33,456
$ per qualified ADA	$ 170	$ 170	$ 170	$ 170
Lottery-restricted	$ 2,430,912	$ 2,432,100	$ 2,449,775	$ 2,462,960
Change from prior year	$ (1,376,041)	$ 1,188	$ 17,675	$ 13,185
$ per qualified ADA	$ 67	$ 67	$ 67	$ 67
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	$ 10,595,837	$ 6,034,698	$ 7,844,012	$ 7,870,588
Change from prior year	$ 367,655	$ (4,561,139)	$ 1,809,314	$ 26,576

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,343.56	1,340.04	1,335.59	1,335.28
Change from prior year	(6.57)	(3.52)	(4.45)	(0.31)
Reg. Ed. Reserve	8.00	8.00	8.00	8.00
Change from prior year	-	-	-	-
Reg. Ed. Other Tchr (beyond ratio)	(24.03)	(2.26)	(2.42)	(1.58)
Change from prior year	(41.42)	21.77	(0.16)	0.84
Reg. Ed. Other Certificated	88.53	103.86	103.86	103.83
Change from prior year	(5.37)	15.33	0.00	(0.03)
Reg. Ed. Class Size Reduction	127.47	128.85	130.17	130.90
Change from prior year	2.07	1.38	1.32	0.73
Expense	$ 13,404,712	$ 14,090,429	$ 14,284,459	$ 14,416,016
Change from prior year	$ 1,033,826	$ 685,717	$ 194,031	$ 131,557
Grade Span implemented	Fully Implemented	Fully Implemented	Fully Implemented	Fully Implemented
Supplemental Grant	178.23	186.21	186.21	186.21
Change from prior year	(13.04)	7.98	0.00	0.00
Expense	$ 17,651,938	$ 20,155,710	$ 20,337,111	$ 20,520,145
Change from prior year	$ 2,774,315	$ 2,503,772	$ 181,401	$ 183,034
Classified				
Reg. Ed. based on enrollment	194.50	194.25	194.25	194.25
Change from prior year	1.75	(0.25)	-	-
Reg. Ed. Classified Other, includes reductions	636.14	639.59	639.59	639.59
Change from prior year	28.71	3.45	-	-
Supplemental Grant	114.10	140.05	140.05	140.05
Change from prior year	2.84	25.96	3.71	0.00
Expense	$ 4,969,940	$ 6,934,876	$ 6,997,290	$ 7,060,465
Change from prior year	$ 1,218,590	$ 1,964,936	$ 62,414	$ 63,175

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	93.00	91.00	91.00	91.00
Change from prior year	2.00	(2.00)	0.00	-
Reg. Ed. Other Management, including reductions	43.93	42.93	42.93	42.93
Change from prior year	0.16	(1.00)	-	-
Other Staffing Costs				
Salary Cost of Living Adjustment (COLA) Unrestricted Only	$ 50,980,851	$ 61,350,643	$ 61,350,643	$ 61,350,643
Change from prior year	$ 20,949,075	$ 10,369,792	$ -	$ -
COLA % - All, except Teamsters	10.00%	4.50%	0.00%	0.00%
COLA %- Teamsters only-current & retro	10.00%	4.50%	0.00%	0.00%
Step and Column (net of retirements) General Fund Unrestricted & Restricted	$ 3,352,980	$ 3,896,819	$ 4,133,420	$ 3,981,951
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
Benefits				
Medical Insurance	$ 36,326,979	$ 42,028,843	$ 43,281,303	$ 44,571,085
Change due to rate change	$ 95,481	$ 5,701,864	$ 1,252,460	$ 1,289,783
Premium rate change; % annualized	0.26%	4.24%	2.98%	2.98%
Retiree Medical Insurance	$ 4,285,296	$ 4,912,892	$ 4,803,379	$ 4,834,580
Change due to salary and rate change	$ (292,038)	$ 627,596	$ (109,513)	$ 31,201

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
EXPENDITURES				
Benefits				
Workers' Compensation Insurance	$ 3,886,860	$ 4,434,666	$ 4,466,292	$ 4,512,885
Change due to rate change & transfers	$ (35,980)	$ 1,247,806	$ 31,626	$ 46,593
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	$ 33,122,271	$ 36,107,024	$ 37,160,698	$ 37,513,879
Change due to rate change	$ 6,216,467	$ 2,984,753	$ 1,053,674	$ 353,181
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	$ 11,807,206	$ 14,867,979	$ 15,222,503	$ 15,765,569
Change due to rate change	$ 2,995,758	$ 3,060,773	$ 354,524	$ 543,066
% of qualified payroll	25.370%	26.680%	27.70%	28.30%
Supplies and Materials				
Transportation Fuel and Supplies	$ 1,216,872	$ 1,261,149	$ 1,286,372	$ 1,324,191
Change from prior year	$ 257,021	$ 44,277	$ 25,223	$ 37,819
COLA %	31%	4%	2%	3%
Services and Operating				
Utilities (electric, gas, water, etc.)	$ 9,835,366	$ 10,369,441	$ 10,719,441	$ 11,069,441
Change from prior year	$ 1,733,836	$ 534,075	$ 350,000	$ 350,000
Inflation % increase	26.92%	5.43%	2.58%	2.20%
Property and Liability Insurance	$ 3,898,463	$ 3,860,108	$ 3,992,896	$ 4,103,499
Change from prior year	$ 723,111	$ (38,355)	$ 132,788	$ 110,603
Inflation % increase	30.21%	-0.98%	3.02%	2.64%
Board Election	$ 247,283	$ -	$ 250,000	$ -
Change from prior year	$ 247,283	$ (247,283)	$ 250,000	$ (250,000)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
EXPENDITURES				
Services and Operating				
Deferred Maintenance Transfer Out	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Change from prior year, Base $ RRMA		$ -	$ -	$ -
Special Education Contribution	$ 37,989,894	$ 45,529,162	$ 46,988,617	$ 46,767,289
Change from prior year	$ (1,791,197)	$ 7,539,268	$ 1,459,455	$ (221,328)
System of Professional Growth	$ -	$ -	$ -	$ -
Change from prior year	$ (181)	$ -	$ -	$ -
Restricted Maintenance Account	$ 16,510,049	$ 17,384,089	$ 17,468,190	$ 17,530,453
Change from prior year	$ 318,728	$ 874,040	$ 84,101	$ 62,263

2023-24 **SCHOOL SITE STAFFING, SUPPLY AND EQUIPMENT GUIDELINES**
Division of Teaching and Learning

These guidelines are grouped by level (elementary, middle, high, and other programs). Each level identifies the staffing levels and supply allocations *which could be determined by the Superintendent or designee as needed.*

(Changes from prior publication are identified by a ~~strikethrough~~ or *italics*)

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
1. Principals	1.00 FTE per school	Schools with enrollment below 275 will require additional District assignment for administrators.
Principal K-8 Stipends	1.00 FTE per each K-8 school	
2. Vice-Principals	1.00 FTE per school with enrollment over 700	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee. Schools are provided a teacher-in-charge stipend.
3. Teachers		Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up.
Grade TK	*1.00 FTE for every 24.0 student; dependent on having an Instructional Assistant I (IA I) assigned to class as well*	*Class Size: Per Ed Code 48000(g)(1): Transitional Kindergarten maintain an average class enrollment of not more than 24 pupils for each school class at site. See section #7 for IA I.*
Grades ~~TK~~- 3	1.00 FTE for every 25.54 students (CSR/Grade Span Adj.) *SJTA Agreement - Class Size* *Loading Ratio* *Max Class Size* *TK - 3* *26* *27*	Class Size Penalties: Per Ed Code 41378: Kindergarten - average class size not to exceed 31 students, no class larger than 33 students. Class Size Penalties: Per Ed Code 41376: Grades 1 through 3 - average class size not to exceed 30 students; no class larger than 32 students.
Grades 4- 6 self contained	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-*6*	Per agreement with San Juan Teachers Assoc. June 10, 2015.
Grade 6-8* departmentalized	1 teacher to 32.15 students grades 6-8 *SJTA Agreement - Class Size* *Loading Ratio* *Max Class Size* 4-6 26 29 (6)-7-8* 33 36	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size Penalties: Grades 4 - 8 (including 6-8 MS & HS)- Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the District's average number of pupils per teacher in 1964, whichever is greater. (For San Juan Unified School District this number in 1964 was 29.6).
Preparation Period Teachers for Grade 6-8 Teachers @ K-8 Schools	Prep is 1.33 period*s* daily (.26 FTE) for departmentalized grades 6-8 at K-8 schools.	Staffing is based on article 8.01.7 in the SJTA agreement or as designated by Superintendent or designee.
Preparation Period Teachers	Each regular classroom elementary teacher grades 1- 6 and full day Transitional Kindergarten/Kindergarten & K-1 Combo teachers receive 160 District funded minutes a week preparation period. With an additional 2.95 FTE off ratio which includes a .6 FTE for a PE Lead Teacher*;* a .4 Music Lead and .4 Art Lead Teacher.	Specialists will be limited to teach 33 sessions per week. Ratio is 1 prep teacher to 8.25 regular classroom teachers. FTE per Lead teacher per 9/14/18 agreement with SJTA.
K-8 Department Chair Stipends	~~2 Dept. C~~ Stipend per K-8 School *based on number of practioners in the middle years program*	Departmentalized
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. Counselors	0.2 FTE per K-8 School	
5. Intervention / Support	3.0 FTE School Social Worker	
6. Secretarial/Clerical	Basic Staff: · Elem. School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · Intermediate Clerk Typist: 0.75 FTE per school, 10 months/6 hrs. Additional Staff (Clerk): · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6 hrs. · 701 & over students: 1.25/10 months/10 hrs.	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
7. ~~Media Center Technicians~~ *Instructional Assistant I*	~~None~~ *.75 FTE per TK classroom, 9 months/6 hrs.*	*Per Ed Code 48000 (g) (2): Maintain an average of at least one adult for every 12 pupils for transitional kindergarten classrooms at each school site.*
8. Grades *TK- 5 &* self-contained 6th Equity Days	To be determined after staffing	Allocation shall be 1 day per member.
9. Campus Monitors	1.0 FTE for all K-8 schools w/o a vice principal	
10. International Baccalaureate Primary Years Program	$46,308	Funding needs to be used first to pay for membership. Remaining funds are for program implementation, including training and coordinator staffing at .2 FTE
11. Operations a. Custodian	1 FTE Elementary head custodian & 1.0 FTE to 2.75 FTE custodians per school depending on site size.	1 Elementary head custodian is assigned to each elementary school to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, kindergarten, certain types of special education rooms, and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
12. Instructional Materials Allocation (IMA)	~~$71.00~~ *$79.19* per student enrolled (plus School Playground Rec Aides Allocation)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, and School Playground Rec Aides allocation for Elementary sites. Allocation is based on enrollment at the end of the 3rd full week of instruction.
13. Prep Supplies	$500 per FTE for Art, Music, Other and P.E. Specialist monitored through the VAPA Department	

B. MIDDLE SCHOOLS *(MS)*

PERSONNEL	ALLOCATION	COMMENTS
1. Principals	1.0 FTE per school	
2. Vice-Principals	A total of 9.0 FTEs for all Middle Schools to be assigned by Superintendent or designee.	*1.0 FTE per school* *2.0 FTE per school with an enrollment of 1,000*
3. Teachers Grades 6-8	1 teacher to 27.6 students *SJTA Agreement - Class Size* *Loading Ratio* *Max Class Size* (6)7 - 8 33 36	Allocation is based on enrollment at the end of the 3rd full week of instruction. Prep period is included in the teacher/student allocation ratio identified.
Off Ratio Teachers	*4.6* FTE	Middle Years International Baccalaureate Program
Department Chair Stipends	Stipends per school: ~~4 Core subject - Dept. A~~ ~~1 Special Ed Stipend - Dept. A or B depending on number of Special Ed programs at the site~~ ~~2 Additional curricular area - Dept. B~~ *Stipends based on number of practioners per subject area*	~~Each school is allocated seven (7) Department Chair Stipends. Any additional Dept. Chair positions a site wishes to add will be funded by the school~~.
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. Instructional Assistants	None	
5. Counselors	1.00 FTE per school Total of 9.0 FTEs for all Middle Schools	
6. Media/Library Technicians	0.875 FTE per school, 9 months/7hrs. Total of 7*.875* FTEs for all Middle Schools	
7. Secretarial/Clerical	Basic staff: · Middle School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · MS Records and Report Clerk: 1.00 FTE per school, 10.5 months/8 hrs. Additional Staff (ICT): 0.75 FTE per school, 10 months/6 hrs. (for attendance) · 800-900 students: 0.5 FTE (10 months/4 hrs.) · 901 + students: 1.0 FTE (10 months/8 hrs.)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
8. Campus Monitors	1.0 FTE per site	
9. International Baccalaureate Middle Years Program	$38,500	Funding needs to be used first to pay for membership. Remaining funds are site discretionary. Increased $25,000 in 2015-16. Staffing currently part of off ratio.
10. Articulation	See comments	Allocation is for extra assignment and or substitutes for staff for the articulation of students from grades 5 to 6 and grades 6 to 7 and grades 8 to 9 is centrally budgeted based on a baseline allocation and percentage of total students.
11. Operations a. Custodians	1 FTE MS head custodian and between 1.5 FTE to 2.5 FTE custodians per school depending on site size.	1 MS head custodian is assigned to each middle school to open school, inspect grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, office and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
12. Instructional Materials Allocation	~~$75.77~~ *$84.80* per student enrolled (plus After School Detention & Duty Relief)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, Clerical support, After School Detention and Duty Relief. Allocation is based on enrollment at the end of the 3rd full week of instruction.

C. HIGH SCHOOLS (*HS*)

PERSONNEL	ALLOCATION	COMMENTS
1. Principals	1.00 FTE per school	
2. Vice Principals	1.00 FTE per school with enrollment of less than 850 2.00 FTE per school with enrollment of 850 to 1,750 3.00 FTE per school with enrollment of more than 1,750 Total of 18.0 FTEs for all High Schools Schools with only two VP's will be provided an additional $6,000, plus payroll related costs for Extra Admin Support from the Central Asst. Supt. Secondary Ed. budget. Article 10 Safety- $3K at sites with less than 3 VP's	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
3. Teachers Grades 9-12	1.00 FTE for every 27.8 students *Loading Ratio* *Max Class Size* 9 - 12 33 36	Allocation is based on enrollment at the end of the 3rd full week of instruction for traditional sites & for block sites by the 10th instructional day from the first day of instruction.
Intervention Teachers -	.4 FTE per traditional & .34 FTE per for block sites (FTE included in section I "LCFF Supplemental" #6)	Embedded credit recovery (dropout prevention)
Off Ratio Teachers	~~1.47~~ *2.47* FTE	IB & Contractual Requirement.
ROP/CTE/School to Career	~~12.91~~*13.91* FTE's for all High Schools	
Department Chair Stipends	Stipends per school: ~~4 Core subject - Dept. A~~ ~~1 Special Ed Stipend - Dept. A~~ ~~2 Additional curricular area - Dept. B~~ *Stipends based on number of practioners per subject area*	~~Any additional Dept. Chair positions a site wishes to add will be funded by the school.~~
High School Stipends	3 Curriculum Facilitator stipends per site	~~Sites may convert 1 Curriculum Facilitator stipend to 2 Site-funded Dept. Chair C Stipends with Div. approval.~~ *Site has discretion on how to assign these stipends based on certificated needs at the site.* The District also sponsors athletic stipends which are allocated by the school site. (See Athletics' Section)
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. Counselors	1.50 FTE per school with enrollment of less than 900 2.00 FTE per school with enrollment 900-1199 2.50 FTE per school with enrollment 1200-1499 3.00 FTE per school with enrollment 1500-1799 3.50 FTE per school with enrollment of more than 1799 Total of 22.0 FTEs for all High Schools	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
5. Intervention / Support	2.1 FTE At Risk Case Manager	
6. Librarians	1.00 FTE per school	
7. Instructional Assistants	None	

C. HIGH SCHOOLS (*HS*)

PERSONNEL	ALLOCATION	COMMENTS
8. Secretarial/Clerical	Basic staff: · School Secretary II: 1.00 FTE per school, 12 months/8hrs. · School Secretary I: 2.00 FTE per school, 11 months/8hrs. each · School Controller: 1.00 FTE per school, 12 months/8hrs. · Sr. Records & Report Clerk: 2.00 FTE per school (1 @ 11 months/8 hrs. and 1 @ 12 months/8 hrs.) ICT: · 1.0 FTE per school (10 months/8 hrs.) Additional Staff (ICT): · 1101 to 1500 students: 0.625 FTE per school (1 @ 10 months/5 hrs.) · 1501 to 1900 students: 1.25 FTE per school (2 @ 10 months/5 hrs. each) · 1901 and over students: 1.875 FTE per school (3 @ 10 months/5 hrs. each)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
9. Campus Monitors	2.0 FTE per school	
10. Civitas Program	$40,000	Allocation can be used to fund personnel. Increased $15,000 in 2015-16
11. International Baccalaureate Middle Years/Diploma Program	$120,000	Allocation can be used to fund personnel. Increased $50,000 in 2015-16
12. International Studies Program	$25,000	Allocation can be used to fund personnel.
13. Operations a. Custodians	1 FTE HS custodial/plant supervisor, 1 FTE lead custodian and between 4.0 FTE to 6.75 FTE custodians per school depending on site size.	1 HS custodial/plant supervisor is assigned to each high school to open school, inspect grounds and swimming pools, perform minor maintenance, cafeteria set up, clean kitchen and cafeteria, supervises lead custodian and custodians, and perform miscellaneous tasks to support site staff during the day. 1 lead custodian manages custodial activities and perform cleaning tasks. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, swimming pool decks, gymnasiums, shop areas and interior hallways daily and mop or vacuum classroom floors every other day.
14. Athletics	Regular high school site allocation is 23 varsity coaches, 21 assistant coaches, 1 head coach and 6 assistant coaches for pre-season football, and 4 head coaches. Sites without swimming pools have 19 varsity coaches.	A stipend is paid by the district to athletic coaches per season as outlined in the District's salary schedule.

SUPPLIES	ALLOCATION	COMMENTS
15. Instructional Materials Allocation	~~$92.26~~ *$102.40* per student enrolled at a traditional site and ~~$93.21~~ *$103.44* per student enrolled at a block scheduled site (plus After School Detention)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, Clerical/ICT support, After School Detention. Allocation is based on enrollment at the end of the 3rd full week of instruction.

D. K-12

PERSONNEL	ALLOCATION	COMMENTS
Non-ratio Certificated Staffing	~~1.0~~ *1.1* FTE Teacher On Special Assignment TOSA 1.0 FTE Lead Counselor 1.0 FTE Counselor Special Program	

E. 6-12

PERSONNEL	ALLOCATION	COMMENTS
1. Saturday School	See comments	Allocation is for extra assignment for certificated staff to supervise students who are required to attend Saturday School programs. The funds are centrally budgeted and are based on an allocation which would cover the projected Saturdays for the year for 18 Middle and High Schools.
2. Extra-curricular Class Activities		Allocation is for stipends for class activities outlined in the District salary schedule.

F. ALTERNATIVE LEARNING ~~CENTER~~ ***/OTHER SCHOOLS*** ~~(Meraki High School/Independent Study/Continuation High Schools)~~

MERAKI HIGH SCHOOL

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers	5.0 FTE - 1 FTE for every 25 students	Allocation of personnel is determined by the Superintendent or designee.
Department Chair Stipends	~~4 Stipends - Dept. A~~ *Stipends based on number of practioners*	
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice
2. Counselor-Special Program	1.0 FTE & ~~1 Counselor~~ *Hard to Staff III* Stipend	
3. Youth Employment Technicians I	1.0 FTE, 11 months	
4. Instructional Assistant	1.0 FTE, 9 months	
5. Secretary II	1.0 FTE , 12 months	
6. Campus Monitor	1.0 FTE	
	Custodians at the Fair Oaks Campus serve all alternative schools on the campus	

INDEPENDENT STUDY (TK-5 Grades)

PERSONNEL	*ALLOCATION*	*COMMENTS*
1. Teachers	*4.0 FTE (No ratio)*	*Allocation of personnel is determined by the Superintendent or designee.*
2. INSTRUCTIONAL ASSISTANT I	*2.25 FTE, 9 months/6 hrs.*	

INDEPENDENT STUDY *(6-12 Grades)*

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers	~~*17.77*~~ *14.77* FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee.
Department Chair Stipends	~~4 Stipends - Dept. A~~ *Stipends based on number of practioners*	
Leadership Stipends	3 Stipends	Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
2. Counselors	0.80 FTE & ~~1 Counselor Stipend~~ *Hard to Staff III Stipend*	
3. TOSA	1.0 FTE	
4. Clerical	3.00 FTE	

CONTINUATION HIGH SCHOOLS – LA ENTRADA ACADEMY

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers	4.22 FTE, 10 months (No ratio)	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.
Department Chair Stipends	~~3 Stipend - Dept. A Academy~~ *Stipends based on number of practioners*	
Academy Stipends	4 Academy Stipends	
2. Program Spec K-12 Curriculum	1.0 FTE	
3. Instructional Assistant - Academy	~~3.0~~ *2.0* FTE, 9 months	
4. Secretarial/Clerical	Registrar/Secretary Academy: 1.0 FTE, 10.5 months Sr. Records & Report Clerk: 1.0 FTE, 10.0 months	

HOME SCHOOL (K-8 Grades)

PERSONNEL	*ALLOCATION*	*COMMENTS*
1. Teachers	*7.0 FTE (No ratio)*	*Allocation of personnel is determined by the Superintendent or designee.*

G. STUDENT SERVICES

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers Home and Hospital ~~Home School~~	 4.8 FTE (No ratio) ~~2.0 4.0 FTE (No ratio)~~	
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
2. Nurses	~~22.65~~ *24.85* FTE	~~14.5~~ *16.5* FTE Health Services (General Purpose) 4.35 FTE Health Services (Special Ed) 4.0 FTE Fund 12
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
3. Intervention/Positive Behavior Support	1.0 FTE Behavior Support Specialist	

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
1. Program Administrator	2.0 FTE	
2. Teachers		Based on program needs
Special Day Class: Mild to Moderate	1.00 FTE per district wide class size average of not more than 12, with class size maximum of not more than 17 students	
Special Day Class: Moderate to Severe SDC 7-12 Mild to Moderate	1.00 FTE per district wide class size average of not more than 10, with a class size maximum of not more than 14 caseload maximum shall be 26 students	See Article 7.07.1 d. in the SJTA agreement for a list of some of the programs
Resource & Inclusion Specialist	K-8: 1.00 FTE for every 28 students 9-12: 1.00 FTE for every 28 students	
3. Designated Instruction & Services		
Speech Therapist	loading to 40:1 with a maximum caseload of 60	
Speech & Language Therapy Assist. Occupational Therapist Certificated Occupational Therapy Assist. Adapted Physical Education		Based on program needs.
Mental Health (MH)	~~12.0~~ *11.0* FTE Ed Rel Spec Ed Mental Health Therapists, ~~4.5~~ *6.7* FTE Psychologist, *1.0 FTE Sped Ed Behaviorist Specialist,* 2.34 FTE IA III	
Career Prep Supplemental Instruction Preschool Grants		
Prep Teachers	Each Special Day Classroom (elementary SDC) teacher at non Special Ed sites in grades 1 through 8 receives 160 district funded minutes a week preparation period.	Specialists are available for preparation periods, to be allocated by the superintendent or designee based on district need. Beginning in 2003-04, La Vista Grades 7-12 grade teachers receive 0.20 FTE of prep for every 1.0 FTE teacher instead of 160 minutes per week. The allocation is included in the La Vista site allocation. 1.0 FTE is dedicated per site to Ralph Richardson and Laurel Ruff.
Leadership Stipends		Beginning in 2005-06, each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and the SJTA. Each school leadership team will range from a minimum of four to a maximum of nine including the principal and vice principal. Additional 5 stipends for speech language pathologists leadership teams.
Department Chair Stipend	~~1 Stipend at each middle & high school - Dept. A or B depending on number of Special Ed programs at the site 1 Stipend for each speech language & hearing specialist~~ *Stipends based on number of practioners for students served*	

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
4. Other Positions	3.0 FTE Asst. Directors 11.0 FTE Program Specialists	Based on program needs.
5. Counselors		Based on program needs
6. Psychologists	~~*24.1*~~ *23.17* FTE	*6.27* FTE Health Services ~~17.83~~ *16.9* FTE Special Ed
7. Behaviorists	5.0 FTE Special Ed Behaviorist Specialist	Based on program needs
8. Significantly Disproportionate (Intervention Services)	~~1.0 FTE Psychologist~~ ~~1.6 FTE Counselor~~ ~~1.6 FTE Ed Rel Spec Ed MH Therapist~~ ~~3.21 FTE School Social Worker~~ ~~4.13 FTE Social Emotional Support Technician~~	~~The District was notified in 2011-12 that we were Significantly Disproportionate and needed to set aside funds to implement Comprehensive Early Intervening Services (CEIS). This will continue until the District is no longer identified as Significantly Disproportionate. At that time, these positions will not be funded out of Special Education.~~ *As of 2023-24 no longer identified*
9. Equity Days	4 Days granted to all teachers for planning, preparing and developing IEPs	
10. Secretarial/ Clerical/ Others	Basic Staff:	
Elementary School Secretary	2.00 FTE, 1 per center	
Middle School Secretary (La Vista) Clerks	1.00 FTE ~~1.75~~ *1.25* FTE Additional staff (Clerk): · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6hrs. · 701 and over students: 1.25/10 months, 10 hrs.	
11. Classified Instructional Personnel		Includes instructional assistants, interpreters, and brail lists. Based on program needs.
12. Spec. Ed Campus Intern Support	0.8750 FTE	Assigned to La Vista.
13. Custodians	1 FTE Elementary head custodian and 1.25 FTE custodians assigned to Laurel Ruff Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.
	1 FTE Elementary head custodian and 1.5 FTE custodian assigned to Ralph Richardson Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.
	1 FTE Elementary head custodian and .75 FTE custodian assigned to La Vista Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, interior hallways, and classroom floors daily.

I. LCFF SUPPLEMENTAL

PERSONNEL	ALLOCATION	COMMENTS
1. Deputy Superintendent /Directors	4.6248 FTE	
2. Program Manager	1.128 FTE	
3. Program Coordinators / Specialists / *Therapists*	~~7.1~~ *9.7* FTE	
4. Administrator Instructional Specialist	~~8.5~~ *8.3* FTE @ Elementary Schools ~~3.0~~ *5.0* FTE @ Middle Schools 2.0 FTE @ High Schools .5 FTE @ Home School	
5. Teachers	~~47.3~~ *47.6* FTE @ Elementary Schools ~~13.8~~ *13.4* FTE @ Middle Schools ~~28.705~~ 28.7 FTE @ High Schools ~~5.565~~ *6.0* FTE Infant / Toddler .75 FTE Adult Ed 4.00 FTE Academic Intervention Specialist *(K-12)*	~~63.185~~ *64.925* FTE ELD Sections; ~~6.99~~ *7.06* FTE Math Sections; ~~3.4~~ *3.35* FTE Intervention
6. TOSAs / Site Resource	~~7.0~~ *8.96* FTE	
7. Counselors	~~27.772~~ *30.91* FTE	
8. School Social Worker	~~13.4240~~ *16.72* FTE	
9. Nurse	1.1*5* FTE	
10. Instructional Assistants	~~45.5313~~ *58.25* FTE	
11. Bilingual Translator/Sch-Comm Resource Asst	~~3.0~~ *17.0* FTE	
12. Classified Support (Community Spec.& Campus Monitor, etc.)	~~37.2749~~ *39.26* FTE	
13. Clerical	~~13.0665~~ *11.82* FTE	
14. Community/Family Support	4.0 FTE	
15. Supr. Intervent/Prevent Progs	~~.5~~ *1.55* FTE	

Unrestricted General Fund - Staffing

STAFFING BY FUNCTION (FTE*)	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	*Change from Prior*
General Instruction [1]	1,660	1,671	1,634	1,686	*52*
Supervision of Instruction [2]	84	79	78	80	*2*
Other Instruction [3]	48	51	52	60	*8*
School Administration	303	304	304	302	*(2)*
Pupil Services [4]	115	114	115	123	*8*
Pupil Transportation	138	131	140	139	*(1)*
Other Pupil Services	4	4	4	7	*3*
School Co-Curricular	0	0	0	0	*0*
School Athletics	0	0	0	0	*0*
Other Ancillary Services [5]	1	1	1	1	*0*
Community/Enterprise Services	0	0	0	0	*0*
Board and Superintendent	19	21	22	23	*1*
Other General Administration	16	15	15	14	*(1)*
Fiscal Services	33	35	36	36	*0*
Human Resource Services	22	23	23	24	*1*
Central Support	16	15	18	16	*(2)*
Risk Management/Losses	0	0	0	0	*0*
Technology Services [6]	36	36	36	45	*9*
Maintenance Services	1	1	1	1	*0*
Custodial and Operations	242	244	244	244	*0*
Security Services [5]	74	77	82	78	*(4)*
Other Maintenance/Operations	1	1	1	1	*0*
Facility Planning/Construction	0	0	0	0	*0*
Facility Rents and Leases	0	0	0	0	*0*
Debt Service	0	0	0	0	*0*
Interfund Transfers	0	0	0	0	*0*
TOTAL	**2,813**	**2,823**	**2,806**	**2,880**	*74*

** Full Time Equivalent Staff as of June 1 for fiscal year actual. 2023-24 is estimated as of 5.29.23*

Staffing Changes through the years are as follows:

[1] Teachers (Class Size Reduction/Grade Span Adjustment, ELD, Supplemental Teachers, Preparation Relief, Math Intervention & Multi-Tiered System of Supports (MTSS), Alternative Education) & Instructional Assistants

[2] System of Professional Growth Facilitators (Mentor & Peer), Administrator Instructional Specialists, Teacher on Special Assignments (TOSA), Directors, Research/Program Specialist, Clerical and Fiscal Supports, Bilingual Translators

[3] School/Community Workers/Intervention Specialist (MTSS & K-12), School/Community (Prevention Specialists & Intervention Assistant, Resource Asst. various languages), District/Family & Community Engagement

[4] Counselors (K-12, MTSS, Special Program & Lead), School Social Workers, Nurses, Psychologist & Program Specialist Health Services

[5] K-8 & Middle & High School Campus Monitors, Campus/Community Safety & School Playground Rec. Aide

[6] Reclassification Technology Support from Other Instruction

GLOSSARY

This glossary provides definitions of current terms used in school business documents.

Accounts Payable
Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same school district.

Accounts Receivable
Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services rendered by the district prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same school district.

Apportionments
State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Available Balance
Budgeted amount less expenditures to date and encumbrances.

Average Daily Attendance (ADA)
The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

Bond Measure
Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters may approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Bonded Indebtedness
An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Budget
A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustments
Reallocating budgeted funds based on current priorities.

Budget Document
The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures as well as other exhibits to report: 1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; 2) the estimated condition of the funds at the end of the fiscal period in progress; and 3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

Budgeting
The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization: planning for the use of resources.

California Basic Education Data System (CBEDS)
The statewide system of collecting enrollment, staffing, and salary data from all school districts on an “Information Day” each October.

Capital Outlay
Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

Cash in County Treasury
Cash balances on deposit in the county treasury for the various funds of the school district.

Certificated Employees
School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

Certificates of Participation (COP)
A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Employees
School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

Collective Bargaining
As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

Consumer Price Index (CPI)
A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

Contribution
A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)
An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments –a government price index. (See Education Code Section 42238.1.)

Deficit Spending
The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Direct Support Charges
Charges for a support program and services that directly benefit other programs.

Discretionary Funds
General purpose or unrestricted funds subject to local control.

Encroachment
The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expenses encroaches into the district's general fund for support. Encroachment occurs in most district and county offices that provide special education and transportation. Other encroachment is caused by local decisions to allocate general purpose funds to special purpose programs.

Encumbrances
Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation (budget) for which a part of the appropriation (budget) is reserved.

Ending Balance
Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)
Student who has not yet mastered the English language.

Enrollment
A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

Entitlement
An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Expenditures
The costs of goods delivered or services rendered, whether paid or unpaid.

Fiscal Year
Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

Fixed Assets
Property of permanent nature having continuing value; e.g., land, building, and equipment.

Free/Reduced Price Meals
A federal program to provide food-typically lunch and/or breakfast- for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full Time Equivalent (FTE)
A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

Fund
An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities or an agency's operations.

Fund Balance
The difference between assets and liabilities of governmental and trust funds.

Gap Funding
The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Fund
Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

General Obligation Bonds (GO Bonds)
A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Income
A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term "income" should not be used in lieu of revenue in governmental-type funds.

Indirect Cost Rate
The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Interfund Transfers
Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenue or expenditures of the school district.

Liabilities
Legal obligations (with the exception of encumbrances) that are unpaid.

Local Control Funding Formula (LCFF)
The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in the fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12) and 10.4% on the base grant amount for grades K-3.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the unduplicated percent of targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-ons equal to 2012-13 funding for Transportation and Targeted Instruction Improvement Block grant.

OASDHI (Social Security)
The official name for Social Security is Old Age, Survivor, Disability, Health Insurance Act, sometimes abbreviated to OASDI or OADHI.

Object
A term that applies to the expenditure classification of the article purchased or the service obtained.

Principal Apportionment
Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Prior Year's Taxes
Taxes collected within the current fiscal year for levies in previous fiscal years.

Projections
Projected expenses based on spending patterns. Projected revenues based on current information.

Program
A group of related activities that operate together to accomplish common ends.

Proposition 98 (1988)
Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

Public Employees' Retirement System (PERS)
A retirement fund to which classified employees, their district, and the state must contribute according to California law.

Regional Occupational Center Or Program (ROC/P)
A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

Reserves
Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue
Addition to assets not accompanied by an obligation to perform service or deliver products.

Revolving Cash Fund
A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Special Education
Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

Standardized Account Code Structure (SACS)
As a result of legislation in 2000, all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally, the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

State Teachers' Retirement System (STRS)
A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

Supply
A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

Transfer In/Out
Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

Transitional Kindergarten
A developmentally appropriate program offered to children (at age 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unassigned/Unappropriated Amount
That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer, i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Unappropriated Fund Balance
The portion of a fund balance not segregated for specific purposes. All assets and income available for appropriation are credited to the account and General Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

Unduplicated Count
The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1.(It also refers to the count of students who qualify for free or reduced price meals, English learners, or foster youth.) Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance
That portion of an appropriation or allotment not yet expended or obligated.

Unrestricted
May be used for general purpose.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-7

MEETING DATE: 06/27/2023

SUBJECT: Public Hearing: Arcade Fundamental Middle School DTSC Preliminary Endangerment Assessment

CHECK ONE:
For Discussion: ☒
For Action: ☐
Report: ☒
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Facilities

ACTION REQUESTED:
The superintendent is recommending holding a public hearing for receiving public comments on the Preliminary Endangerment Assessment (PEA) for Arcade Fundamental Middle School Project No. 001-9512-P1.

RATIONALE/BACKGROUND:
The district has submitted the results of the PEA as a draft to the Department of Toxic Substance Control (DTSC) for review and approval. Upon comments from DTSC, a final PEA will be submitted. The PEA includes an assessment of whether hazardous materials are present, and if so, whether the materials are present at concentrations that will require cleanup before implementing the school construction project. Pursuant to DTSC requirements, the district is providing a 30-day public review and comment period for the draft PEA report starting on June 23, 2023. The purpose of this public hearing is to provide the public with a live opportunity to provide their comments verbally or in writing to the board. All comments received in this process shall be forwarded to DTSC for consideration.

ATTACHMENT(S):
A: Draft PEA Report
B: Draft PEA Report Appendices (also available for reference at the Facilities office)

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2023

FISCAL IMPACT:
Current Budget: N/A
Additional Budget: N/A
Funding Source: Measure P
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing: ☒

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

Draft Preliminary Environmental Assessment of Arcade Middle School, Sacramento, California 95821

San Juan Unified School District

Project Number: 60682886

June 21, 2023

Delivering a better world

1078

Quality Information

Prepared by	Checked by	Verified by	Approved by
Wanda L. Farmer Project Manager Wanda.l.farmer@aecom.com 843 209 1534	Ed Tarter, PE Program Manager Edmund.Tarter@aecom.com 916 361 6429	Agatha Kim PE Senior Project Manager Agatha.kim@aecom.com 415 562 7117	Matthew Gerken Project Manager Matthew.gerken@aecom.com 916 205 4385

Revision History

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01	01	Michael Barber & Nic Arps/San Juan Unified School District
		Martha Estrada, Ilona McLaren, & Dan Porter/Kitchell
		Letitia Shen & Jose Salcedo/DTSC

Prepared for:
San Juan Unified School District

Prepared by:
Wanda L. Farmer, Project Manager
T: 843 209 1534
E: wanda.l.farmer@aecom.com

AECOM Technical Services, Inc.
2020 L Street, Suite 300
Sacramento, CA 95811
aecom.com

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EXECUTIVE SUMMARY

AECOM Technical Services, Inc. (AECOM) conducted a Preliminary Environmental Assessment (PEA) of the Arcade Middle School site located at 3500 Edison Avenue in the City of Sacramento, California (Subject Property) (Figure 1). The PEA was conducted for the San Juan Unified School District (SJUSD). The California Department of Toxic Substances Control (DTSC) provided regulatory oversight for the PEA.

The approximately 11.23-acre Subject Property consists of three contiguous parcels of land that are designated as Assessor Parcel Numbers (APNs) 255-0070-004-0000 (5.02 acres), 255-0070-001-0000 (3.94 acres), and 255-0070-005-0000 (2.27 acres). The Subject Property has been an active school from at least 1938 to present day.

Historical documents indicate that the Subject Property has been developed since at least 1938 through present day as a school. Additional buildings were added in between the 1950s until the 1970s. The school consists of gymnasium/multi-purpose room with stage, front office, library/media center, classrooms, restrooms, utility rooms, server room, electrical rooms, hard-scaped outside patios, grass fields, baseball field, basketball courts, and asphalt parking lots. The school also has a former bus garage called the “Tire Barn” that had five bay doors. The former Tire Barn is now used for storage. The Tire Barn is listed in the Sacramento County environmental multiple miscellaneous listings (ML) database. The school also is listed with underground storage tank (UST) that was filled-in-place in 2000 under Sacramento County Environmental Management Department (Sac. Co. EMD).

The PEA field investigation was performed from May to June 2023, by Atlas Technical Consultants (Atlas) and TEG-Northern California (TEG), a licensed C-57 drilling contractor under contract with SJUSD. Soil samples were collected from 85 locations and submitted to environmental laboratories for analysis of various chemicals of concern (COCs), such as metals like arsenic and lead, volatile organic compounds (VOCs), organochlorine pesticides (OCPs), and polychlorinated biphenyls (PCBs). Active soil-vapor samples were also collected at 5 ft below ground surface (ft. bgs) and 10 ft bgs from dual-nested soil vapor points at eighteen locations (SG01-SG08 and SGM-1, SGM-2, SGA-1, SGA-2, SGB-1, SGB-2, SGC-1, SGC-2, SGD-1, SGD-2) and submitted to an environmental laboratory for analysis of VOCs.

A human health screening level evaluation will be conducted using the laboratory analytical results. The maximum detected concentrations in on-site soil were compared to residential soil screening levels established by DTSC, the San Francisco Bay Regional Water Quality Control Board (SFRWQCB), and the United States Environmental Protection Agency (USEPA). The maximum detected concentrations in soil-gas were multiplied by an assumed indoor-air attenuation factor of 0.03 and then compared to residential air screening levels.

The PEA findings are summarized as follows:

- Arsenic was detected in all discrete soil samples that were analyzed (Table 1). The maximum detected arsenic concentration in discrete soil samples was 12 milligrams per kilogram (mg/kg), which exceeds the evaluation concentration of 6.2 mg/kg

(Section 7.4.4). A background data set was compiled from twelve samples at Arcade Middle School data sets to establish a general background arsenic concentration from the 95% UTL to establish the UTV of 6.2 mg/kg. All samples were below the UTV of 6.2 mg/kg, except one sample outlier of 12 mg/kg at AFMS-12.

- Lead was detected in all discrete soil samples that were analyzed (Table 1). The maximum detected lead concentration was 99 mg/kg at AFMS-37, (Section 7.4.4). All lead detections were below the residential SL of 80 mg/kg, except for one outlier of 99 mg/kg at AFMS-37.
- A PCB compound identified as PCB-1260 was detected at a concentration of 1.5 mg/kg at AFMS-10. This surface soil sample was collected near the eastern edge of the property south of the Tire Barn. All other detections of PCB-1260 were well below the residential screening level of 0.24 mg/kg.
- Two OCPs were detected in one soil sample (AFMS-10). AFMS-5, AFMS-10, AFMS-36, AFMS-37, AFMS-41, and AFMS-42 had detections of dieldrin ranging from 0.042 to 0.11 mg/kg which exceed the Human Health Risk Assessment (HHRA) Note 3 SL and USEPA RSLs of 0.034 mg/kg. AFMS-10 also had a chlordane detection of 11 mg/kg, which exceeded the HHRA Note 3 SL and USEPA RSLs of 1.7 mg/kg.
- Several VOCs were detected in the soil gas samples. Benzene was detected in all twelve samples taken from borings SG-1, SG-2, SG-3, SG-4, SGM-1, and SGM-2, ranging from 4.5 to 120 micrograms per cubic meter ($\mu g/m^3$). These concentrations exceeded the HHRA Note Modified SL with an attenuation factor of 0.03 for residential soils of 3.23 $\mu g/m^3$ and the residential soil vapor ESL for residential soils of 3.2 $\mu g/m^3$. Four samples (SG-1s, SG-2s, SGM-2d, and SG-4s) exceeded the USPEA RSLs with an attenuation factor of 0.03 for residential air of 12.0 $\mu g/m^3$. Higher concentrations of benzene were detected in the shallow samples at five feet. 1,3-Butadiene was also detected in nine samples ranging from 8.5 to 200 $\mu g/m^3$, exceeding the HHRA Note 3 SL with 0.03 attenuation factor of 0.57 $\mu g/m^3$ and exceeded the USEPA RSL with 0.03 attenuation factor of 3.13 $\mu g/m^3$.
- Four surface and sub-surface soil samples will be collected at 0.5 ft bgs and 5 ft. bgs near the closed UST and possible AST in the kiln room. These results will be added to the Draft PEA Investigation Report.
- A human health screening evaluation was performed in accordance with PEA guidance and identified cancer risks in soil, only arsenic exceeded the point of departure value of $1x10^{-6}$, referred to as *de minimus* risk and is discussed separately. The cumulative cancer risk in soil for a hypothetical resident is $2x10^{-6}$. This result falls within the risk management range of $1x10^{-6}$ to $1x10^{-4}$ and the main contributors are PCBs, Chlordane, and Dieldrin. In soil gas, benzene and 1,3-butadiene exceeded the point of departure value of $1x10^{-6}$, (1,3-butadiene is suspected as being an artifact of the sampling method; nevertheless its risk contributions are included in the cumulative risk results). Benzene is the risk driver with a residential cancer risk of $2x10^{-5}$. The cumulative residential cancer risk from soil-gas is $4x10^{-4}$, which exceeds the risk management range.

Based on these findings, AECOM recommends that DTSC approve this PEA Report with a determination that further action is needed before school occupancy occurs. The further action should include preparation of a Supplemental Site Investigation (SSI) to address the impacted soil vapor near proposed school buildings.

DRAFT

1 INTRODUCTION

This report presents the methods and results of a Preliminary Endangerment Assessment (PEA) of the Arcade Middle School site located at 3500 Edison Avenue in the City of Sacramento, California (Subject Property) (Figure 1). The PEA was conducted by AECOM Technical Services, Inc. (AECOM) and Atlas Technical Consultants (Atlas) for the San Juan Unified School District (SJUSD). The SJUSD entered an Environmental Oversight Agreement (EOA) with the California Environmental Protection Agency (Cal/EPA), Department of Toxic Substances Control (DTSC) signed on March 16, 2023. In accordance with the EOA, DTSC provided regulatory oversight for the PEA, which was conducted to fulfill the requirements of California Education Code section 17213.1.

The SJUSD is in the process of redeveloping the Subject Property into a new middle school. The existing school buildings, surrounding campus, field amenities, parking lots, landscaping, fencing, and utility lines will be demolished. The new construction will include a (1) one-story administration building, (2) one-story classroom buildings, (1) one-story library, science, and elective classroom building, and (1) one-story multi-purpose/foodservice building. The final site work will include site-improvements, parking, drop-off area, student circulation, underground utility lines, fencing, and landscaping. The Subject Property will remain a middle school following the demolition and replacement of the existing buildings. The Subject Property is owned by the San Juan Unified School District.

This report was prepared in accordance with DTSC guidelines, as detailed in the PEA Guidance Manual [DTSC, 2015] and supplemental written guidelines for conducting PEAs of planned K-12 school Subject Properties. Project-specific direction was provided by the DTSC project manager, Ms. Letitia Shen, in the Sacramento office. The PEA was conducted in accordance with the Draft PEA Workplan for the Subject Property [AECOM, May 26, 2023] currently under review by DTSC.

The limited investigative sampling information, sampling, implementation, and data has been furnished to AECOM by SJUSD and was conducted by a third party (Atlas), which AECOM has used in preparing this report. AECOM has relied on this information as furnished and is neither responsible for nor has confirmed the accuracy of this information.

This report is organized as follows:

- The Executive Summary briefly presents the PEA methods and results.
- Section 1.0 presents an introduction to the project.
- Section 2.0 presents the objective and scope of the project.
- Section 3.0 presents the Subject Property location and description.
- Section 4.0 presents background information regarding the Subject Property.
- Section 5.0 presents the environmental setting of the Subject Property.
- Section 6.0 presents the potential problem addressed by this PEA.
- Section 7.0 presents the sampling activities and results.
- Section 8.0 presents the human health screening evaluation.
- Section 9.0 presents public participation information.
- Section 10.0 presents project quality assurance/quality control (QA/QC) information.

- Section 11.0 describes health and safety plan implementation.
- Section 12.0 describes variances from the approved PEA Workplan.
- Section 13.0 presents conclusions and recommendations.
- Section 14.0 presents limitations of this report.
- Section 15.0 presents relevant references.
- Tables, figures, and appendices are presented after Section 15.0.

DRAFT

2 OBJECTIVE AND SCOPE

The objective of the PEA was to evaluate whether current or past hazardous material management practices at the Subject Property have resulted in a release or releases of hazardous materials that pose a threat to public health or the environment. To meet this objective, the PEA included the following scope of work:

- Evaluating available information for indications of the past use, storage, disposal, or release of hazardous wastes/substances at the Subject Property.
- Preparing the PEA Workplan that summarized existing Subject Property data and presented a proposed field sampling plan, quality assurance plan, and health and safety plan.
- Evaluating through a field sampling and analysis program the nature and general extent of hazardous materials present in environmental media at the Subject Property.
- Estimating the potential threat to public health posed by hazardous materials at the Subject Property using a residential land-use scenario.
- Preparing this report summarizing the rationale, methods, and findings of the investigation.

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3 SUBJECT PROPERTY LOCATION AND DESCRIPTION

The subject property is located at 3500 Edison Avenue, southeast of the intersection of Watt and Edison Avenues in Sacramento, California (Figure 1). The approximately 11.23-acre Subject Property consists of three contiguous parcels of land that are designated as Assessor Parcel Numbers (APNs) 255-0070-004-0000 (5.02 acres), 255-0070-001-0000 (3.94 acres), and 255-0070-005-0000 (2.27 acres). The assessor's maps are provided in Appendix A. The parcel is owned by the San Juan Unified School District.

The Subject Property has been developed since at least 1938 as a school, initially with four structures, then in 1947, with seven structures. In 1957, the Subject Property was redeveloped into its present-day configuration. In 1966, locker rooms, parking lots, and ball fields were constructed as well.

The Subject Property is currently an active middle school, developed with 29 buildings. The Subject Property consists of a main office, multi-purpose gymnasium/cafeteria/stage, boys' and girls' locker rooms, a library/media center, kitchen, hallways, classrooms, utility closets, server room, storage rooms, a kiln/storage (former boiler room), storage (former Tire Barn), hard-scaped court yards, grass fields, baseball fields, basketball courts, and asphalt-paved parking lots. The general layout of the Subject Property is illustrated on Figure 2.

Land use adjacent to the Subject Property consists of primarily residential development to the north, west, south, and east. Across Edison Avenue to the north are Watt Executive Plaza, residential properties, then Arcade Fire District Station #103. Bordering the Subject Property to the east, south, and southwest are multi- and single-family residential properties; and to the west beyond Watt Avenue are a Budget Inn and residential properties.

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4 BACKGROUND INFORMATION

This section presents a summary of background information for the Subject Property. Additional information was provided in the AECOM Phase I Environmental Site Assessment (ESA) (AECOM, 2022) and PEA Workplan [AECOM, 2023]. The Subject Property consists of three contiguous parcels of land that are designated as Assessor Parcel Numbers (APNs) 255-0070-004-0000, 255-0070-001-0000, and 255-0070-005-0000. The Subject Property is generally surrounded to the north, west, east, and south by residential development. One sensitive receptor, the Tender Loving Care Childcare & Preschool, is located on the west side of Watt Avenue approximately 500 feet to the north/northwest of the Subject Property. Beyond the neighboring residential properties to the north is some commercial development near Auburn Boulevard.

The Subject Property is an active middle school. The Subject Property has been developed since at least 1938 through present day. Additional buildings were added between the 1950s to the 1970s, and the property included a bus garage called the “Tire Barn” which now serves as storage.

A Sacramento Municipal Utility District (SMUD) pad with a pad-mounted transformer is located on the northwest corner next to the baseball field along Edison Avenue. This transformer was not marked as to polychlorinated biphenyls (PCBs) present or having non-PCB contents. No visible staining was present around or under the transformer during the May 2022 ESA site visit.

The Kiln/storage room has in ground vault that may have held an above ground storage tank (AST) used to fuel the former boiler. No tank was present in the vault at the time of the site reconnaissance. However, structures including a potential sump and patched piping indicate a tank may have been present historically. A raised metal platform was observed over the inground vault which holds the Skutt Electric Kiln with EnviroVent used for firing ceramic molds that school children make. This room also includes a chimney and piping indicative of natural gas along the roof line.

During AECOM’s ESA site visit, no visual evidence of aboveground storage tanks or underground storage tanks (USTs), (i.e., vent pipes, fill ports, or piping), irrigation or potable water wells, monitoring wells, dry wells, clarifiers, or septic systems was observed. In addition, no evidence of discolored soil, standing surface water, stressed vegetation, or unusual odors was observed during the ESA site visit. Evidence of small quantities of petroleum products and/or hazardous materials were observed handled and stored properly in flammable cabinets and on storage shelves.

Possible underground storage tanks (USTs) (e.g., vent pipes, fill ports) may be present on-site. Two visible chimneys and possible boiler room were observed during the site reconnaissance. Sources indicate a 600-gallon diesel UST was filled-in-place at the subject property in 2000 under the local regulatory agency oversight. The soil was assessed in 2000/2001 for petroleum constituents the results identified toluene, ethylbenzene, and xylenes in a single sample below soil screening levels for groundwater protection and residential exposure. In March 2021 it was determined by the Central Valley Regional Water Quality Control Board (CVRWQCB) the site was not recommended for case closure due to possible vapor intrusion (AECOM, 2022).

The Subject Property is listed in the Hazardous Waste Tracking System with Environmental Protection Agency (EPA) Identification Number CAL000033720, issued in 1990 then listed as active as of August 2022. In 2007, the Subject Property generated one 55-gallon drum of nonfriable asbestos mastic and disposed off-site at an appropriate facility. No other records were noted in the EDR database report.

During AECOM's historical review for the ESA, a number of surrounding sites were identified in the EDR database report. The majority of these sites were listed for compliance or administrative issues in various databases, closed dry cleaners, or closed Leaking UST cases. AECOM noted Arcade District Fire Station located at 3824 Watt Avenue, approximately 385 ft to the northwest of the Subject Property. Arcade District Fire Station was noted to have had two 1,000-gallon diesel USTs. The installation and case closure dates are unknown, and the listing is no longer updated. No information for this facility is available on the EnviroStor or the State Water Resources Control Board's (SWRCB's) Geotracker databases. Based on the unknown historical information from the case closure of the USTs, regulatory status, and hydrogeological position relative to the subject property (i.e., up-gradient), it presents a recognized environmental condition (REC) and off-site gas encroachment condition in connection with the Subject Property. AECOM's ESA did not identify any other recognized environmental conditions (RECs).

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5 ENVIRONMENTAL SETTING

This section summarizes available information on the topography, geology, hydrology, and climatology of the Subject Property and vicinity.

5.1 Topography

According to the United States Geological Survey (USGS) topographic map of the subject property area (Rio Linda, CA quadrangle) and a review of Geocheck Physical Setting in the EDR report, the elevation of the subject property is approximately 83 feet above mean sea level (msl). Based on a review of these technical resources and AECOM's site visit, the subject property appears to be generally flat with a slight downward slope toward the southwest.

5.2 Geology

The Subject Property lies within the northeastern part of the Great Valley Geomorphic Province of California. The valley is approximately 400 miles long and averages 50 miles wide. The valley has been filled with a thick sequence of marine and nonmarine sediments dating from the late Jurassic to the Holocene periods. The uppermost strata of the Great Valley represent, for the most part, the alluvial, flood, and delta plains of two major rivers (Sacramento and San Joaquin Rivers) and their tributaries.

The Subject Property is located in the Sacramento Valley, bounded to the north by the Northern Sacramento-Valley and bounded to the south by the San Joaquin Valley.

According to the environmental database report, the subject property is underlain with San Joaquin fine sandy loam. The San Joaquin soils are described as having very slow infiltration rates and as being moderately well drained. These soils are further described as coarse-grained soils down to a depth of approximately 60 inches (5 feet).

According to geologic information provided in the environmental database report, the bedrock geology of the subject property is of the Cenozoic Era, Quaternary System, Quaternary Series with a Stratified Sequence.

The Subject Property is located within the Sacramento Valley North American groundwater Subbasin. This subbasin comprises the following types of sediments (California Groundwater Bulletin 118):

- Younger alluvium comprising silts and clays, fine- to medium-grained sand, and gravel occurring along Sacramento and American River; and
- Older alluvium sediments comprising loosely to moderately compacted sand, silt, and gravel deposited in alluvial fans during the Pliocene and Pleistocene.
- Miocene/Pliocene Volcanics comprising intervals of "black sands," stream gravels, silt, and clay interbedded with intervals of dense tuff breccia.

USEPA's Map of Radon Zones assigns each county in the United States to one of three zones based on radon potential, with Zone 1 having the highest potential and Zone 3 the lowest (http://www.epa.gov/radon/zonemap.html). Sacramento County is mapped in Zone 3. Counties in Zone 3 are predicted to have average indoor radon screening levels of less than 2 picoCuries per liter. The California Department of Public Health has not posted a special report on radon for Sacramento County on its website for the Subject Property.

(http://www.cdph.ca.gov/HealthInfo/environhealth/Pages/RadoninCalifornia.aspx)

DTSC does not require further radon evaluation for proposed school Subject Property unless they are located within USEPA Zone 1 or within an area identified as significant for radon potential based on other local or regional information. Based on the available information summarized above, radon is not considered a concern for the Subject Property.

5.3 Hydrology

The Subject Property lies in the North American Subbasin is bounded to the north by the Bear River, to the west by the Feather Rivers, and to the south by the Sacramento River. The eastern boundary is the approximate edge of the alluvial basin with little to no groundwater flow in or out of the basin. The western portion of the basin is a majority flat flood basin for the Bear, Feather Sacramento, and American Rivers. Drainage is generally to the west-southwest at an approximately 5 percent grade (California Groundwater Bulletin 118).

According to information provided by the California State Water Resources Control Board (SWRCB) online GeoTracker database, depth to groundwater measured at the ARCO #4398 site located at 3921 Watt Avenue, approximately 1,100 feet to the north of the Subject Property, was measured at depths of approximately 90 to 122 feet below ground surface (bgs) in 2018 and the groundwater flow direction was calculated as southwest. It should be noted that the actual depth and flow direction of groundwater beneath the subject property cannot be determined without site-specific groundwater monitoring well data.

5.4 Climatology

The climate at the Subject Property is characterized by mild climate with sunshine the majority of the year. The summers are often dry with warm to hot afternoons and mild nights. Approximately 75 percent of rain occurs between November and March (NOAA, 2022). Winter low temperatures at the Subject Property are occasionally below 40° Fahrenheit, and summer high temperatures often exceed 100° Fahrenheit. Prevailing winds are typically southerly. Average annual precipitation ranges from about 18 to 20 inches and 20 to 24 inches in the western and eastern halves of the subbasin, respectively (California Groundwater Bulletin 118).

6 POTENTIAL SOURCES OF CONTAMINATION

Locations of the current structures are shown on Figure 2. The Subject Property was developed prior to 1938 and included four structures, three lines of trees to the east and west of the structures, with the remaining land cleared. By 1947 an additional three structures are present on the property and by 1957 the property structures are consistent with the current configuration.

Potential sources of hazardous materials contamination for the Subject Property includes the following:

- Application of pesticides to cropland, including arsenic, lead, and organochlorine pesticides (OCPs).
- Lead from lead-based paint potentially used on current or former structures constructed prior to the early 1990s when it was no longer permitted for lead-based paint to be used on industrial/commercial buildings.
- Termiticides potentially used near structures constructed prior to 1989.
- Diesel/kerosene may have leaked from the now closed UST and possible AST in the Kiln room that were most likely used to fuel boilers.
- Petroleum hydrocarbons may have been spilled or been released at the former “Tire Barn” from bus maintenance activities, such as: oil changes, transmission fluid, anti-freeze, lubrication of wheel axels, and other minor maintenance.
- Polychlorinated biphenyls (PCBs) potentially used in window caulking in on-Subject Property structures constructed prior to 1979.
- PCBs potentially used in electrical transformers installed prior to 1979.

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7 SAMPLING ACTIVITIES AND RESULTS

The subsections below describe the PEA field sampling activities and results completed by a third-party environmental consultant, Atlas Technical Consultants (Atlas). The services of Atlas were contracted by Kitchell. Section 7.1 provides a summary of the sampling activities. Section 7.2 describes clearance for underground utilities prior to the subsurface investigation. Section 7.3 provides details on the sampling rationale and methodology. Section 7.4 discusses the results of the PEA.

The limited investigation sampling procedures, implementation, and data have been furnished to AECOM by SJUSD and was conducted by a third party (Atlas), which AECOM has used in preparing this report. AECOM has relied on this information as furnished and is neither responsible for nor has confirmed the accuracy of this information.

7.1 Summary of Activities

The PEA field sampling was performed in May and the first week of June 2023. Soil and soil-gas samples were collected from areas of concern and analyzed for COCs. Groundwater was not sampled or analyzed for this PEA. The Atlas "*Draft Limited Investigation Report Arcade Fundamental Middle School, 3500 Edison Avenue in Sacramento, California"* is attached in Appendix A.

The sampling was conducted in accordance with the Draft PEA Workplan currently under review by DTSC. Summaries of the analyses of discrete, composite samples on the Subject Property, are presented in the Atlas Report: Table 1 – Summary of Soil Analytical Results Arsenic and Lead, Table 2 – Summary of Soil Analytical Results - Organochlorine Pesticides, Table 3 – Summary of Soil Analytical Results - Polychlorinated Biphenyls, Table 4 – Summary of Soil Vapor Sample Analytical Results. These tables are included in *"Limited Investigation Report* by Atlas and attached as Appendix A.

Elevated concentrations of COCs were detected in soil samples, including elevated levels of arsenic, dieldrin, and total PCBs. After discussions with SJUSD and DTSC, follow-up soil gas sampling will be performed in June 2023 and will be discussed further in Section 7.3.1 in the Final PEA Investigation report. [June 16, 2023, DTSC, SJUSD, Atlas, and AECOM Meeting]

7.2 Boring Clearance

It is AECOM's understanding, at least 48 hours prior to commencement of subsurface investigations, Underground Services Alert (USA) was notified of the intent to conduct such investigations at the Subject Property by Atlas. Proposed locations of subsurface investigation were marked with white paint or surveyors flagging as required by USA. USA contacted utility owners of record within the Subject Property vicinity and notified them of the intention to conduct subsurface investigations in proximity to buried utilities. Utility owners of record, or their designated agents, were expected to clearly mark the position of their utilities on the ground surface throughout the area designated for investigation.

7.3 Sampling and Analysis

The following subsections describe soil sampling and analysis performed for the PEA by Atlas. Subsection 7.3.1 discusses sampling locations and rationale. Detailed sampling protocols for soil and soil-gas sampling are presented below in separate subsections.

7.1.1 Sampling Locations and Rationale

Soil and soil-gas samples were collected to assess the areas of concern described in Phase I ESA conducted by AECOM (2022). Locations and rationale are described below.

Sample locations on the Subject Property comprised the following:

- Fourteen surface sample locations (SB01-SB14) in the grid divided open field areas (each area occupying a half-acre or less) addressed the fielded areas in the south and east portions of the Subject Property (See Figure 2, Tables 1 and 2) to assess for total arsenic and lead concentrations. At each of these locations, a surface soil sample was collected from 0 to 0.5 feet bgs. The arsenic and lead samples were collected as discrete samples.
- Fifty-nine surface soil sample locations (SB15-SB73) in the areas exterior to building walls were collected to assess for lead and PCBs impacted (Figures 2, Tables 1 and 3). The surface soil samples were collected from 0 to 0.5 feet bgs.
- Four surface sample locations (SB74-SB77) were collected in areas directly adjacent to the on-site transformer to address PCBs contamination. The surface soil samples were collected from 0 to 0.5 feet bgs.
- Four soil sample locations (SB78-SB81) were collected at depths of 5 and 10 feet bgs in areas immediately southwest of the abandoned-in-place UST and southeast of the kiln/storage shed to address potential VOC releases.
- Two soil sample locations (SB82-SB83) were collected at depths of 5 and 10 feet bgs from the northern portion of the western field to address the diesel UST formerly located at the Fire Station north of the Subject Property.
- Eight double-nested soil gas borings (dual nested at 5 and 10 ft bgs) will be installed at soil boring locations SG01 through SG08 to address potential VECs. Sampling depths were installed at 5 and 10 feet bgs.
- An additional ten double-nested soil gas borings (dual nested at 5 and 10 ft. bgs.) were and will be installed in the proposed school building footprints. Building M footprint samples (SGM-1 and SGM-2) were collected on May 25, 2023. The remainder (SGA-1, SGA-2, SGB-1, SGB-2, SGC-1, SGC-2, SGD-1, and SGD-2) will be collected in June 2023. Figure 3 Proposed Campus map with proposed soil gas sampling locations.
- “Blind” field duplicate soil and soil gas samples were collected and analyzed at a minimum rate of 10% of the total number of primary samples (Tables 1 to 4). The field duplicate samples were given unique names that did not indicate to the laboratory that they were duplicate samples.

7.1.2 Discrete Soil Sample Collection Procedures

Soil and Soil Gas sample collection procedures are described in the attached *"Limited Investigation Report"* by Atlas and is attached in Appendix A.

7.1.2.1 Decontamination

All non-disposable equipment that came into contact with potentially contaminated soil was decontaminated to assure the quality of samples collected. Such equipment included the hand auger, drive sampler, and equipment used to loosen surface soil for sampling. Disposable equipment intended for one-time use was not decontaminated but was packaged for appropriate disposal. Decontamination included a detergent/water wash followed by double rinsing in clean water. Decontamination occurred before and after each use of a piece of equipment. Since there was no contact with apparently grossly contaminated material, water generated during equipment decontamination was spread on the ground at the Subject Property.

7.1.2.2 Collection of Background Soil Samples

Twelve background soil samples were collected for the PEA. As set forth in the PEA Workplan the analytical results for arsenic on the Subject Property soil samples were compared to DTSC guidance (DTSC 2022) background concentration of 6.2 mg/kg. Human health risks from lead in soil at the Subject Property were evaluated using the current version of DTSC's Lead Risk Assessment Spreadsheet (DTSC 2018)

7.1.3 Active Soil-Gas Sampling

A total of eighteen dual-nested temporary soil gas probes were and will be installed by TEG-Northern California (TEG), a third-party contractor under contract with SJUSD. The installation information is attached in the *"Limited Investigation Report"* by Atlas and is included in Appendix A.

7.1.4 Field Documentation and Sample Handling Procedures

During field activities, field reports were used to document where, when, how, and from whom any vital project information was obtained. Field report entries were complete and accurate enough to permit reconstruction of field activities. Each page was dated, and the time of entry noted. All entries were legible, written in black ink, and signed by the individual making the entries. If an error was made, corrections were made by crossing a line through the error and entering the correct information. Corrections were dated and initialed. No entries were obliterated or rendered unreadable. At a minimum, the following items were recorded in the field reports:

- Subject Property name and address.
- Recorder's name.
- Team members and their responsibilities.
- Time of Subject Property arrival/entry on Subject Property and time of Subject Property departure.

- Other personnel on-Subject Property.
- A summary of any on-Subject Property meetings.
- Health and safety monitoring data.
- Deviations from sampling plans and Subject Property safety plans.
- Changes in personnel and responsibilities as well as reasons for the changes.
- Levels of safety protection.
- Calibration readings for any equipment used and equipment model and serial number.

COC records were used to document sample collection and shipment to the laboratory for analysis. All sample shipments for analyses were accompanied by a COC record. The COC record identified the contents of each shipment and maintained the custodial integrity of the samples. Generally, a sample is considered to be in someone's custody if it is either in someone's physical possession, in their view, locked up, or kept in a secured area that is restricted to authorized personnel. Until receipt by the laboratory, the custody of the samples was the responsibility of the sample collector.

These records are attached in the *"Limited Investigation Report"* by Atlas in Appendix A.

7.1.5 Analytical Procedures

Analytical services for soil, soil-gas, and water samples were provided by one or more laboratories that are accredited under the California Department of Health Services, Environmental Laboratory Accreditation Program (ELAP). Pace Analytical Environmental Sciences of Bakersfield, California analyzed the soil samples for PCBs by EPA Method 8082, lead and arsenic by EPA Method 6010B with Total Concentrations (TTLC), OPCs by EPA Method 8081A, and VOCs by EPA Method 8260D. ALS Global Laboratories in Simi Valley, California or H&P Mobile Geochemistry Inc. of Carlsbad, California analyzed the soil-gas samples were analyzed for TO-15, and for leak check compounds 1.1-DFA (difluoroethane) and helium. The laboratories were instructed to report estimated values, i.e., between the method detection limit and reporting limit, with a "J" qualifier. The laboratory results are included in the *"Limited Investigation Report"* by Atlas attached in Appendix A.

7.4 DISCUSSION OF RESULTS

Results of the PEA are discussed in the subsections below. Appendix A contains the laboratory reports.

7.4.1 Analytical Results for Soil Samples

A summary of the chemicals detected in soil, including the maximum concentrations detected on-the Subject Property, is presented in Tables 1-4 of the attached *"Limited Investigation Report"* by Atlas included in Appendix A.

Some of the soil samples contained COCs at concentrations exceeding their respective DTSC residential screening levels set forth in Human Health Risk Assessment (HHRA) Note Number 3, June 2020 (revised May 2022), DTSC-Modified Screening Levels for Residential Land Use [DTSC, June 2020 (revised May 2022)] and US EPA Regional Screening Levels for residential soils reflecting the lower of the carcinogenic or noncarcinogenic endpoints (US EPA, May 2021). The original surface soil samples with COC concentrations exceeding the screening levels are reported in Tables 1-4 of the attached *"Limited Investigation Report"* by Atlas in Appendix A.

Based on laboratory analysis of the soil samples collected in May 2023, lead, OCPs, and VOCs were not detected in any soil samples collected during this investigation at concentrations exceeding the DTSC and US EPA Screening Levels. One soil sample (AFMS-10) collected had a total PCBs concentration of 1.5 mg/kg exceeding the HHRA Note 3 SL of 0.23 mg/kg. No other soil samples presented PCBs concentrations exceeding screening levels.

Arsenic was detected in all discrete soil samples that were analyzed (Table 1) with concentrations ranging from 2.5 mg/kg to 12 mg/kg, which exceeds the HHRA Note 3 SL of 0.11 mg/kg and US EPA RSLs of 0.68 mg/kg.

Lead was detected in all discrete soil samples that were analyzed (Table 1) with concentrations ranging from 5.3 mg/kg to 99 mg/kg. The maximum detected lead concentration in discrete soil samples was 99 mg/kg. One Lead concentration of 99 mg/kg at AFMS-37 exceeded the HHRA Note 3 SL of 80 mg/kg and did not exceed the US EPA RSLs of 400 mg/kg for residential soils.

Several OCPs were detected in several of the soil samples that were analyzed (Table 2). All detections were at concentrations well below the respective residential screening levels, with the exception of six samples. AFMS-5, AFMS-10, AFMS-36, AFMS-37, AFMS-41, and AFMS-42 had detections of dieldrin ranging from 0.042 to 0.11 mg/kg which exceed the HHRA Note 3 SL and USEPA RSLs of 0.034 mg/kg. AFMS-10 also had a chlordane detection of 11 mg/kg, which exceeded the HHRA Note 3 SL and USEPA RSLs of 1.7 mg/kg.

The 95-percent upper confidence limit of the mean (95%-UCL) concentrations was calculated using ProUCL version 5.1 (attached Work Sheet) for lead which resulted in 95% UCL is 10.02 mg/kg. These calculations are presented in the attached tables (Tables 8, 9, & 10). The 95%-UCL concentrations are all below the respective residential screening level of 80 mg/kg.

Based on the results summarized above, it appears that surficial soils meet the requirements for use as a school property.

7.4.2 Analytical Results for Soil-Gas Samples

The laboratory analytical results for active soil-gas samples are summarized in Table 4 *"Limited Investigation Report"* by Atlas included in Appendix A. DTSC HHRA Note 3, USEPA RSL, and ESL ambient (i.e., indoor air) residential screening levels were converted to soil-gas screening levels by applying the attenuation factor of 0.03. Several VOCs were detected in the soil gas samples. Benzene was detected in all twelve samples taken from borings SG-1, SG-2, SG-3, SG-4, SGM-1, and SGM-2, ranging from 4.5 to 120 micrograms per cubic meter (µg/m^3). These concentrations exceeded the residential HHRA Note Modified SL of 3.23 µg/m^3 and the equivalent

residential ESL of 3.2 µg/m^3. Four samples (SG-1s, SG-2s, SGM-2d, and SG-4s) exceeded the residential USEPA RSLs of 12.0 µg/m^3. Higher concentrations of benzene were detected in the shallow samples at five feet. 1,3-Butadiene was also detected in nine samples ranging from 8.5 to 200 µg/m^3, exceeding the HHRA Note 3 SL with 0.03 attenuation factor of 0.57 µg/m^3 and exceeded the USEPA RSL with 0.03 attenuation factor of 3.13 µg/m^3. 1,3-Butadiene is sometimes identified in direct push through a tight formation in soil gas samples according to recognized experts "Problematic Compounds in Vapor Intrusion Investigations" by Bart Eklund. "*It is believed that the friction from the drilling heats up o-rings or other components and results in emissions of 1,3-butadiene"* as stated in this article. Therefore, the 1,3-butadiene maybe attributed to the sampling technique used for this investigation. These results were included in the human health screening evaluation discussed in Section 8.0.

The leak-test compound, 1,1-DFA, was detected in two samples, DUP-SG (taken from SG-1d at 10') and SGM-2s at 5'. The soil-gas sampling guidance allows the leak-test compound to be detected at up to 5 percent of the concentration inside the shroud [DTSC, 2023]. Therefore, the detected analytes may have been diluted or introduced by ambient air. See the attached *"Limited Investigation Report"* by Atlas included in Appendix A.

7.4.3 Analytical Results for Background Soil Samples

As stated in Section 7.3.2.2, twelve background soil samples were collected for the PEA. As proposed in the PEA Workplan, the analytical results for arsenic in the Subject Property soil samples was evaluated in accordance with DTSC guidance (DTSC 2022). A background concentration of 6.2 mg/kg for arsenic in soil was used.

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8 HUMAN HEALTH SCREENING EVALUATION

The subsections below present the methodology and results of the human health screening evaluation.

The PEA screening evaluation for human health effects consisted of three steps:

1) Identifying potentially complete exposure pathways based on the conceptual Subject Property model (CSM);
2) Identifying COCs; and
3) Estimating COC exposures or doses and comparing the dose to health-based levels developed by USEPA and Cal/EPA; in compliance with the PEA Guidance Manual [DTSC, 2015], a residential land-use scenario was used to estimate human health risks at the Subject Property.

Exposure to chemicals can only occur if there is a complete pathway by which chemicals on Subject Property soil, water, or air can be contacted by humans. Therefore, the evaluation of exposure pathways is the first step in the human health screening evaluation. Potential dose and risk are then calculated based on an evaluation of potential exposure concentrations of the COCs, the chronic daily intake or dose for the hypothetical residential adult and child receptors, and the estimated health risks based on the toxicity values of each COC as discussed below in Section 8.4. The findings of the human health screening evaluation are summarized in the risk characterization summary. The uncertainty section presents factors in the risk assessment that may have resulted in an overestimation or underestimation of risk in this screening evaluation and is provided for assistance in the risk management decision-making process.

8.1 Exposure Pathways and Media of Concern

The subsections below present the exposure pathways and media of concern.

8.1.1 Conceptual Subject Property Model

The CSM, included as Figure 5, provides a description of the links between potential contaminant sources and release mechanisms at the Subject Property and exposure point media (soil, groundwater, air, etc.), potential exposure routes (ingestion, inhalation, dermal contact, etc.), and potential receptors. The receptors identified in the CSM include future construction workers and school students and staff. However, as discussed above and in accordance with DTSC, 2015, a residential land-use scenario is used for evaluating potential health effects to receptors. The residential land-use scenario is used in the screening evaluation because it is intended to provide a more stringent or health-conservative preliminary evaluation of potential health risks for any human receptors.

8.1.2 Soil Exposure Pathways

Chemicals detected in soil at the Subject Property comprise lead, arsenic, PCBs, and OCPs (Tables 1 to 4). The potential exists for humans to contact these chemicals through direct dermal

contact with the soil, incidental soil ingestion, and, as discussed below, inhalation of airborne particulate matter. For the purposes of the PEA, these pathways were considered complete and evaluated in the human health screening evaluation.

8.1.3 Water Exposure Pathways

Groundwater samples were not collected for this PEA. The water supply for the school will be obtained from the Sacramento Suburban Water District. Surface water is not present at the Subject Property. Therefore, a water exposure pathway was not evaluated for the human health screening evaluation.

8.1.4 Air Exposure Pathways

Exposure to chemicals present in soil may occur through inhalation of airborne particulates to which chemicals have become absorbed, or through inhalation of VOCs in indoor or outdoor air. Residential exposure to fugitive dust was evaluated for all COPCs detected in the Subject Property soil. For VOCs detected in soil-gas samples (Table 4a and 4b), residential exposure to inhalation of VOCs in indoor air was evaluated.

8.1.5 Summary of Selected Exposure Pathways

For the purpose of this PEA screening evaluation, it was assumed that the hypothetical receptor would be exposed to chemicals detected in the Subject Property soil through direct dermal contact, incidental ingestion, and inhalation of airborne particulates, and to chemical detected in on-Subject Property soil-gas through inhalation of VOCs in indoor air.

8.2 Exposure Point Concentrations and Chemicals

Tables 1 through 4 presents the list of chemicals detected in the Subject Property soil and identifies which of those chemicals were included as COCs for the human health screening evaluation. In accordance with PEA guidance for the screening evaluation, the 95% UCL was used as the potential exposure point concentrations (EPCs) for COPCs in soil. The COPCs and EPCs for soil are presented in Table 7a and soil.

Table 4a and 4b presents the list of VOCs detected in on-site soil-gas – all detected chemicals were included as COPCs for the human health screening evaluation, except that the leak-test compound (1,1-DFA) was not included. In accordance with DTSC guidance, the maximum chemical concentrations detected in the Subject Property soil-gas were multiplied by an assumed attenuation factor of 0.03 to obtain the estimated indoor-air EPC. The COPCs and EPCs for soil-gas will be presented in Table 7b.

8.3 Screening Levels

Except for lead and arsenic, which are discussed at the end of this subsection, the EPCs were compared to screening levels for residential soil and air in accordance with DTSC's Human Health Risk Assessment (HHRA) Note 3, dated June 2020 (revised May 2022). Different screening levels were used to evaluate carcinogenic (cancer causing) impacts and non-carcinogenic impacts (e.g., liver or kidney damage). Carcinogenic screening levels are based upon a predicted excess long-

term cancer risk of 1.0E-06 (one in a million). Non-carcinogenic screening levels are based upon maintaining the daily COC intake below the level at which deleterious health effects are considered possible. Screening Levels were taken from DTSC (2022) as the primary source and USEPA (2023) Regional Screening Levels (RSLs) as needed. The screening levels developed by the San Francisco Bay Regional Water Quality Control Board (SFBRWQCB) was used for TPH and as a tertiary source of SL as needed.

For carcinogenic COCs, the screening evaluation was performed by calculating the ratio of the EPC to the carcinogenic screening level in accordance with the following equation from the PEA Guidance Manual:

$$\frac{\text{Maximum concentration}}{\text{Screening Level}} \times 10^{-6} = \text{Cancer Risk}$$

For non-carcinogenic COCs, the screening evaluation was performed by calculating the ratio of the EPC to the non-carcinogenic screening level in accordance with the following equation from the PEA Guidance Manual:

$$\frac{\text{Maximum concentration}}{\text{Screening Level}} = \text{Hazard Quotient}$$

To evaluate potential cumulative impacts, the calculated cancer risks were summed, and hazard quotients were summed for all COCs were added together to provide cumulative cancer risks and noncancer hazard indices (Tables 7).

The evaluation for lead used Worksheet 1 (Table 10) of the DTSC Lead Risk Assessment Spreadsheet (LeadSpread 9, 2022). Worksheet 1 is based on a residential land use scenario. The EPC for lead of 10.02 mg/kg was entered as input into the spreadsheet calculations.

8.4 Evaluation Results

Human health screening evaluation results, divided into carcinogenic and non-carcinogenic health effects, are discussed in the following two subsections. Arsenic and lead are evaluated separately and were not included in the calculation of cumulative cancer risk or noncancer hazard index. Risk results are presented in Tables 7a and 7b.

8.4.1 Cancer Risks

In soil, only arsenic exceeded the point of departure value of $1x10^{-6}$, referred to as *de minimus* risk and is discussed separately. The cumulative cancer risk in soil for a hypothetical resident is $2x10^{-6}$. This result falls within the risk management range of $1x10^{-6}$ to $1x10^{-4}$ and the main contributors are PCBs, Chlordane, and Dieldrin.

In soil gas, benzene and 1,3-butadiene exceeded the point of departure value of $1x10^{-6}$, (1,3-butadiene is suspected as being an artifact of the sampling method; nevertheless its risk contributions are included in the cumulative risk results). Benzene is the risk driver with a

residential cancer risk of $2x10^{-5}$. The cumulative residential cancer risk from soil-gas is $4x10^{-4}$, which exceeds the risk management range.

8.4.2 Non-Carcinogenic Health Effects

In soil, only arsenic had an individual noncancer hazard quotient (HQ) exceeding the point of departure value of 1 and is discussed separately and not included in the noncancer total. The cumulative noncancer hazard index (HI) for residents exposed to soil is 0.1 and is acceptable.

For soil-gas, only 1,3-butadiene exceeded the noncancer HQ point of departure value of 1, which is suspected as being an artifact of the sampling method; nevertheless its risk contributions are included in the cumulative noncancer HI results. The cumulative noncancer hazard index (HI) for residents exposed to soil-gas is 4 and almost solely due to 1,3-butadiene.

Based on the LeadSpread 9 output, the lead EPC in soil at the Subject Property is estimated to result in a 90th percentile increase in blood lead concentration of 0.1 micrograms per deciliter (µg/dL) in children which is lower than the benchmark level of concern of 1.0 µg/dL established by the Office of Environmental Health Hazard Assessment (OEHHA). Therefore, no further action in regard to lead concentrations in soil at the Subject Property. A copy of the LeadSpread 9 spreadsheet is provided in Table 8.

8.5 Discussion

Based on the results presented above, potentially significant health risks associated with the potential COCs detected at the Subject Property appear to be benzene in soil gas.

Arsenic and lead were evaluated separately from the other COCs. Arsenic is a naturally occurring element found in soil, water, air, and food as well as in many man-made products including pesticides, wood preservatives, paints, dyes, electrical components, and medical drugs. Levels of naturally occurring arsenic in rocks and minerals differ widely across geographic regions, resulting in varying levels of arsenic in their soil and water erosion products. In addition to the naturally occurring arsenic, many soils are contaminated with anthropogenic sources of arsenic including arsenical pesticides, wood preservatives and mine tailings.

When arsenic in soil is evaluated using standard exposure intake assumptions, background soil arsenic levels almost always have an associated cancer risk far in excess of $1x10^{-6}$. Evaluation in the risk assessment process and the development of clean-up goals for arsenic are conducted on a Site-by-Site basis and may include considerations of additional ambient data, bioavailability, and incremental risk. A background concentration of 6.2 mg/kg for arsenic in soil was used based on nearby school projects Arden, Katherine Johnson, and Arcade Middle Schools. No samples exceeded this 6.2 mg/kg concentration.

Exposure to lead is evaluated differently within the human health risk assessment from the excess cancer risk and health hazard index assessments. While lead may be removed from the list of COCs by comparison to background, in general, lead is almost always elevated on Subject Properties with historical uses of leaded gasoline and lead-based paints. Health risk from lead

exposure is estimated using the Lead Risk Assessment Spreadsheet, termed LeadSpread 9. The most current version can be found at: https://dtsc.ca.gov/leadspread-9/

For school evaluations, the home grown produce feature in the LeadSpread 9 is set to zero, assuming that home grown produce is not a significant contribution. Using default input values and a blood lead concentration for a non-pica child of 1 microgram per deciliter, the soil screening level for lead for school Subject Property is 80 mg/kg. Subject Property specific input requires the approval from DTSC. The DTSC Human Health Risk Assessment Notes should be consulted for updates.

Using the conservative assumed indoor-air attenuation factor of 0.03, one of the COPCs have predicted indoor-air concentrations that exceed residential carcinogenic and noncancer screening levels (Table 7b), benzene has an indoor air attenuation factor of 3.2 µg/m³. However, the actual attenuation factor is expected to be lower than the assumed attenuation factor of 0.03 for the following reason. The assumed attenuation factor of 0.03 is based on a USEPA database of measured attenuation factors for primarily residential buildings [USEPA, 2012]. The actual expected attenuation factor for large modern classroom buildings that will be designed and constructed according to the strict standards required of publicly funded schools in California is less than 0.03, because such buildings are expected to have higher-quality floors less susceptible to vapor intrusion, higher indoor-air exchange rates, and higher ceilings.

8.6 Uncertainty Analysis

The human health screening evaluation required the use of several generic and Subject Property-specific assumptions regarding the representativeness of sampling data, environmental fate and transport, human exposures, chemical toxicity, and associated cancer and noncancer health risks. These assumptions are discussed below.

Factors possibly contributing to overestimation of the health risks include the following:

- The predicted risks and hazards are based on the maximum COC concentrations detected in the Subject Property soil and soil-gas samples that were collected during this PEA. Actual exposures for humans at the Subject Property would likely be at lower concentrations than the maximum most of the time.
- The evaluation assumed no degradation of COPCs over time or space. As discussed above in Section 8.6, this assumption is likely particularly conservative for the benzene concentrations measured at a depth of 5-ft bgs, which likely diminish substantially at lesser depths due to aerobic biodegradation. In addition, concentrations of petroleum COPCs are expected to attenuate over time due to various mechanisms of degradation, including biological degradation and volatilization.
- Numerous assumptions related to human exposure are built into the calculations used for the screening evaluation. These assumptions include such parameters as soil ingestion rates, potential dermal exposure to soil, dust generation rates, daily breathing rates, human activity patterns, and time spent on Subject Property. Each assumed value is typically chosen conservatively for a generic person.

Factors possibly contributing to underestimation of the health risks include the following:

- Sample locations were selected with the objective of finding elevated concentrations if present, but the possibility exists that other locations are present at the Subject Property that have higher COPC concentrations than the locations that were sampled, or that have other detectable chemicals that were not detected during this PEA.
- The screening evaluation assumed that risks resulting from simultaneous exposure to multiple COPCs is additive. It is possible that simultaneous exposure to multiple chemicals may result in synergistic effects, where certain chemicals magnify the toxicity of other chemicals. There are few studies that have examined the cumulative effects of multiple chemical exposures.
- As discussed above most of the assumptions for the human health screening evaluation were conservative in nature. The use of conservative assumptions tends to produce upper-bound estimates of risk. Although it is exceedingly difficult to quantify the uncertainties associated with all the assumptions used, the multiplicative relationship of the series of assumptions involved in the screening evaluation may well create a substantial overestimate of health risks.

8.7 Conclusions

The results summarized above indicate that some on-site surficial soil vapor contains elevated concentrations of benzene exceeding residential screening levels.

A human health screening evaluation was performed in accordance with PEA guidance. For COCs detected in soil vapor, the cumulative calculated excess cancer risk was $4x10^{-4}$, which is therefore considered unacceptable. The calculated hazard index is 4, which is greater than 1.0 and is therefore considered unacceptable. Using an assumed indoor-air attenuation factor of 0.03, the total cumulative calculated excess cancer risk for all COCs detected in soil gas at 5-ft below ground surface (bgs) was $4x10^{-04}$. The calculated hazard index for air was 4 based on COC detections in soil-gas at 5-ft bgs. The attenuation factor of 0.03 is considered conservative for two primary reasons:(a) large modern classroom buildings to be designed and constructed according to the strict standards required of publicly funded schools in California are expected to have greater attenuation than the residential buildings on which the assumed attenuation factor of 0.03 was primarily based, and (b) substantial bio attenuation of petroleum vapors is expected in the upper 5 ft of soil.

9 PUBLIC PARTICIPATION

Public notification of PEA activities was performed in accordance with California Education Code requirements and the guidance of DTSC.

9.1 PEA Work Notice

Prior to conducting the field sampling for the PEA, a work notice, notifying residents/businesses within view of the Subject Property of the upcoming sampling activities, was hand delivered to the nearby neighborhoods on May 25, 2023, pursuant to the requirements of California Education Code Section 17210.1(b). A copy of the PEA work notice is included in Appendix E.

9.2 Public Comment Period and Public Hearing

SJUSD provided a 30-day public comment period for the Draft PEA Report from June 23 through July 24, 2023, and held a public hearing on June 27, 2023, pursuant to the requirements of California Education Code Section 17213.1(a). Notice of the public comment period was published in a general circulation newspaper. During the public comment period, the Draft PEA Report was available for public review and comment at the following addresses:

San Juan Unified School District
3738 Walnut Avenue
Carmichael, California 95608

San Juan Unified School District
5320 Hemlock Street
Sacramento, California 95841

Department of Toxic Substances Control
8800 Cal Center Drive
Sacramento, California 95826

The Draft PEA Report also was available on the Internet at the DTSC “EnviroStor” database – see “Activities” tab at the following Internet address:

http://www.envirostor.dtsc.ca.gov/public/profile

Anyone interested in reviewing the Draft PEA Report, or providing comments, was instructed to contact Mr. Nicholas Arps, SJUSD Director, Facilities, Construction & Modernization, by telephone at (919) 971-5780 or by electronic mail at Nicholas.arps@sanjuan.edu.

10 QA/QC PROGRAM

The QA/QC Program was implemented in accordance with the procedures set forth in Section 7.3 of the PEA Workplan.

Atlas Technical Consultants are responsible for implementing their own QA/QC program. This information is not in the current "*Limited Investigation Report"* by Atlas.

Atlas states the sampling and reporting was conducted under generally accepted professional engineering and environmental consulting practices. Overall, the data is considered useable for decision-making purposes.

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11 HEALTH AND SAFETY

During the PEA field activities, the site-specific Safe Work Plan (SWP) included in the Draft PEA Workplan was followed to provide for the Subject Property worker health and safety. Atlas and TEG field personnel reviewed their own Health and Safety Plan prior to commencing field work. During field activities, appropriate “Level D” personal protective equipment was worn by all personnel. No conditions were encountered that required an upgrade above “Level D” personal protective equipment. No health and safety incidents or emergency actions occurred during the field program.

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12 VARIANCES TO THE WORKPLAN

Variances to the PEA Workplan were required during implementation.

Nomenclature of soil and soil gas samples was changed by Atlas during the collection of samples in May through June 2023.

Soil Sample ID numbers were established by Atlas during the collection of samples.

- The acronym Arcade Fundamental Middle (AFM)-1As throughAFM-12As was used for field samples for arsenic.
- The acronym Arcade Fundamental Middle School (AFMS) – 1- 45 was used for samples collected around the existing school buildings for OCPs, PCBs, Lead, and Arsenic.
- Soil gas samples in the proposed building footprint used the ID Soil Gas – Building ID Letter – Number – s (shallow – 5 ft. bgs.) and d (deep 10 ft. bgs.), SGM-1s, SGM-1d, SGM-2s, SGM-2d, SGA-1s, SGA-1d, and continued through each Building A, B, C, D, and M.

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13 CONCLUSIONS AND RECOMMENDATIONS

The subsections below present the conclusions and recommendations for this PEA.

13.1 Summary and Conclusions

The Subject Property consists of three contiguous parcels of land that are designated as Assessor Parcel Numbers (APNs) 255-0070-004-0000 (5.02 acres), 255-0070-001-0000 (3.94 acres), and 255-0070-005-0000 (2.27 acres). The Subject Property has been developed since at least 1938 as a school, initially with four structures, then in 1947, with seven structures. In 1957, the Subject Property was redeveloped into its present-day configuration. In 1966, locker rooms, parking lots, and ball fields were constructed as well.

The PEA field investigation was performed in May through June 2023, conducted by Atlas and TEG under contract by SJUSD. Soil samples were collected at numerous locations and submitted to environmental laboratories for analysis of various COCs, such as metals like arsenic and lead, VOCs, OCPs, and PCBs that may be present in the Subject Property subsurface. Active soil-vapor samples were also collected at 5 ft and 10 ft dual nested soil vapor points at six locations on the Subject Property (SG01-SG04 and SGA-1-SGM-2) and submitted to an environmental laboratory for analysis of VOCs. Elevated concentrations of COCs were detected in some soil and both soil vapor samples. Four of the proposed locations (SG-5 through SG-8) have not been sampled to date and will be sampled in June 2023. After discussions with the SJUSD and DTSC, follow-up soil vapor sampling will be performed in June 2023. The follow-up sampling included ten additional soil vapor locations with samples collected from 5 ft and 10 ft bgs dual-nested vapor points at each location within each proposed building footprint.

A human health screening evaluation was conducted using the laboratory analytical results. The 95% UCL concentrations in the Subject Property soil were compared to residential soil screening levels established by DTSC, the SFRWQCB, and the USEPA. The maximum detected concentrations in the Subject Property soil-gas were multiplied by an assumed indoor-air attenuation factor of 0.03 and then compared to residential air screening levels.

The PEA findings are summarized as follows:

- Arsenic was detected in all discrete soil samples that were analyzed (Table 1). The maximum detected arsenic concentration in discrete soil samples was 12 mg/kg, which exceeds the evaluation concentration of 3.5 mg/kg (Section 7.4.4). A background data set was compiled from Arden Middle School, Katherine Johnson, and Arcade Middle School data sets to establish a general background arsenic concentration from the 95% UTL to establish the UTV of 6.2 mg/kg. All samples were below the UTV of 6.2 mg/kg.
- Lead was detected in all discrete soil samples that were analyzed (Table 1). The maximum detected lead concentration was 99 mg/kg, (Section 7.4.4). All lead detections were below the residential SL of 80 mg/kg, except for sample AFMS-37 with a concentration of the 99 mg/kg located near the front office building.

- A PCB compound identified as PCB-1260 was detected at a concentration of 1.5 mg/kg at AFMS-10. This surface soil sample was collected near the eastern edge of the property south of the Tire Barn. All other detections of PCB-1260 were well below the residential screening level of 0.24 mg/kg.
- Two OCPs were detected in one soil sample (AFMS-10). AFMS-5, AFMS-10, AFMS-36, AFMS-37, AFMS-41, and AFMS-42 had detections of dieldrin ranging from 0.042 to 0.11 mg/kg which exceed the HHRA Note 3 SL and USEPA RSLs of 0.034 mg/kg. AFMS-10 also had a chlordane detection of 11 mg/kg, which exceeded the HHRA Note 3 SL and USEPA RSLs of 1.7 mg/kg.
- Various VOCs were detected in the active soil-gas samples (Table 4a and 4b), including benzene. Benzene was detected in all twelve samples taken from borings SG-1, SG-2, SG-3, SG-4, SGM-1, and SGM-2, ranging from 4.5 to 120 micrograms $\mu g/m^3$. These concentrations exceeded the residential HHRA Note Modified SL of 3.23 $\mu g/m^3$ and the equivalent residential ESL of 3.2 $\mu g/m^3$. Four samples (SG-1s, SG-2s, SGM-2d, and SG-4s) exceeded the residential USEPA RSLs of 12.0 $\mu g/m^3$. Higher concentrations of benzene were detected in the shallow samples at five feet. 1,3-Butadiene was also detected in nine samples ranging from 8.5 to 200 $\mu g/m^3$, exceeding the HHRA Note 3 SL with 0.03 attenuation factor of 0.57 $\mu g/m^3$ and exceeded the USEPA RSL with 0.03 attenuation factor of 3.13 $\mu g/m^3$. 1,3-Butadiene is sometimes identified in direct push through a tight formation in soil gas samples according to recognized experts "Problematic Compounds in Vapor Intrusion Investigations" by Bart Eklund. "*It is believed that the friction from the drilling heats up o-rings or other components and results in emissions of 1,3-butadiene"* as stated in this article. Therefore, the 1,3-butadiene maybe attributed to the sampling technique used for this investigation.
- A human health screening evaluation was performed in accordance with PEA guidance and identified cancer risks in soil, only arsenic exceeded the point of departure value of $1x10^{-6}$, referred to as *de minimus* risk and is discussed separately. The cumulative cancer risk in soil for a hypothetical resident is $2x10^{-6}$. This result falls within the risk management range of $1x10^{-6}$ to $1x10^{-4}$ and the main contributors are PCBs, Chlordane, and Dieldrin. In soil gas, benzene and 1,3-butadiene exceeded the point of departure value of $1x10^{-6}$, (1,3-butadiene is suspected as being an artifact of the sampling method; nevertheless its risk contributions are included in the cumulative risk results). Benzene is the risk driver with a residential cancer risk of $2x10^{-5}$. The cumulative residential cancer risk from soil-gas is $4x10^{-4}$, which exceeds the risk management range.

13.2 Recommendations

Based on these findings, AECOM recommends that DTSC approve this PEA Report with a determination that further action is needed before school occupancy occurs. The further action should include preparation of a Supplemental Site Investigation (SSI) to address the impacted soil gas near the proposed school buildings.

14 LIMITATIONS

This report was prepared in accordance with the scope of services set forth in the written agreement signed by SJUSD and AECOM. No other services beyond those explicitly stated should be inferred or are implied. This report was prepared by AECOM for SJUSD in a manner consistent with the level of care and skill ordinarily exercised by professional engineers, geologists, and environmental scientists in the geographic area of the Subject Property at the time AECOM's services were provided. AECOM provides no other warranties, either express or implied, concerning the contents of this report, which was prepared under the technical direction of the AECOM staff whose signatures appear on the cover letter included with this report. This report is intended for use in its entirety. No excerpts may be taken to be representative of the findings of this assessment.

The conclusions presented in this report are professional opinions based solely on AECOM's review of available historical information, observations of the Subject Property, review of lithologic/chemical data from borings drilled at the Subject Property, and review of other readily available information, as referenced in this report. The conclusions presented herein are intended exclusively for the objective stated herein, at the Subject Property indicated, and for the project indicated. Subsurface investigations inherently involve some measure of uncertainty due to the impossibility of fully characterizing the entire subsurface volume beneath a Subject Property. Analytical results from this PEA are believed to be representative of the concentrations of those chemicals selected for analysis at the locations and depths from which the samples were collected. There may be other chemicals present in the samples that were not detectable using the selected analytical methods. In addition, these analytical results may not be representative of conditions at other locations and depths at the Subject Property. Conditions may change with the passage of time. The limited investigation sampling procedures, implementation, and data have been furnished to AECOM by SJUSD and was conducted by a third party (Atlas and TEG), which AECOM has used in preparing this report. AECOM has relied on this information as furnished and is neither responsible for nor has confirmed the accuracy of this information.

This report is intended for use solely by SJUSD. The scope of services performed during this investigation may not be appropriate for other users, and any use or re-use of this document, or the findings, conclusions, or recommendations presented herein, is at the sole risk of said users.

Opinions and recommendations presented in this report apply to Subject Property conditions and features as they existed at the time of AECOM's Subject Property visits. They do not necessarily apply to conditions or features of which AECOM is unaware and has not had the opportunity to evaluate.

15 REFERENCES

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Figures

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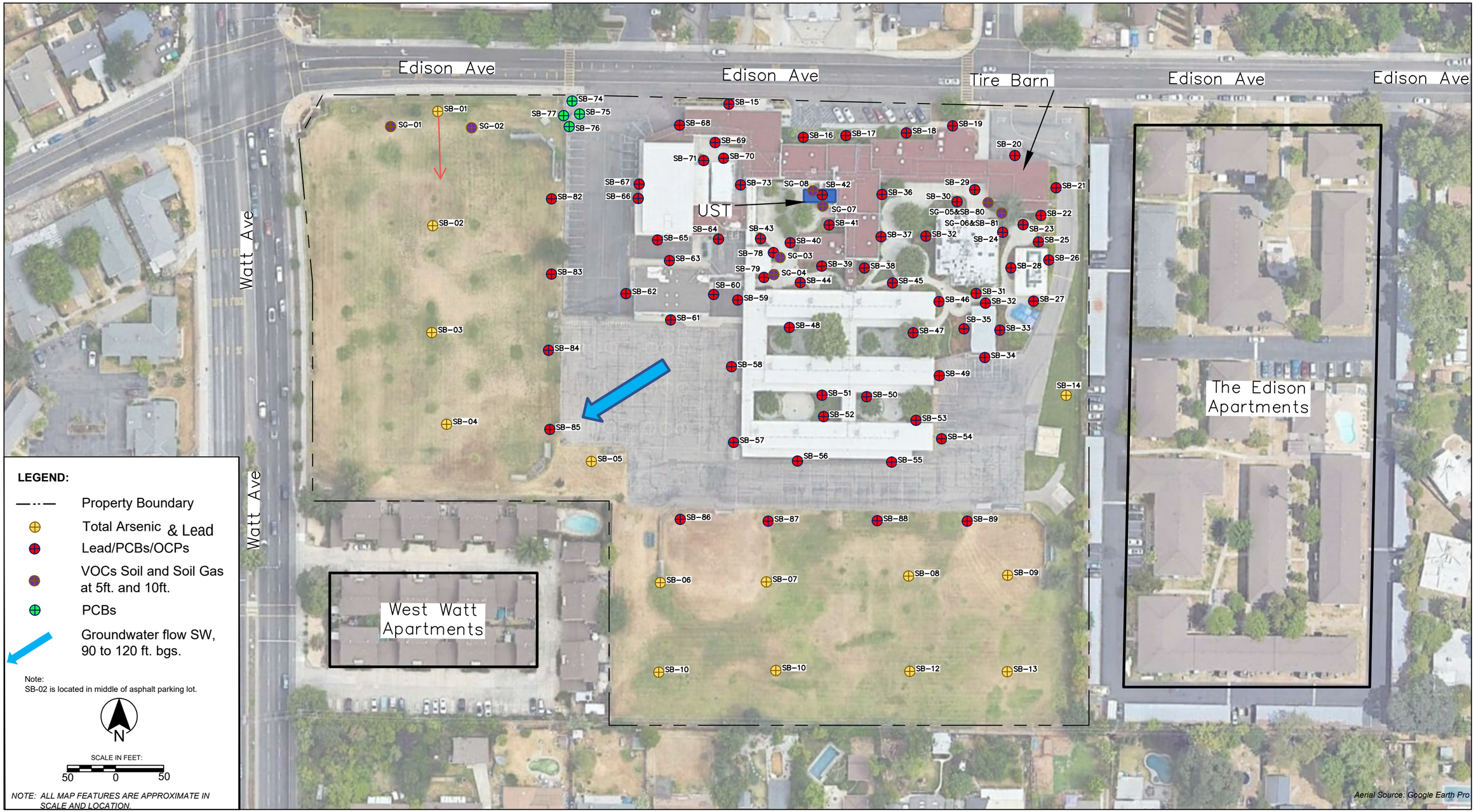
SITE LAYOUT MAP

ARCADE FUNDAMENTAL MIDDLE SCHOOL
SCHOOL NO 001-3500 EDISON AVENUE
SACRAMENTO CA 95821

FIGURE 1

AECOM

C:\Users\Rollenur\VECOM\GDS GIS Services - GIS CAD PROJECTS\DCS AMERICAS\REMWEST\F8154\2023\Arcade\Work\20230420\CAD\Figure 1- Site Location Map.dwg Apr 20, 2023 - 2:34pm



LEGEND:

- Property Boundary
- Total Arsenic & Lead
- Lead/PCBs/OCPs
- VOCs Soil and Soil Gas at 5ft. and 10ft.
- PCBs
- Groundwater flow SW, 90 to 120 ft. bgs.

Note:
SB-02 is located in middle of asphalt parking lot.

N

SCALE IN FEET:
50 0 50

NOTE: ALL MAP FEATURES ARE APPROXIMATE IN SCALE AND LOCATION.

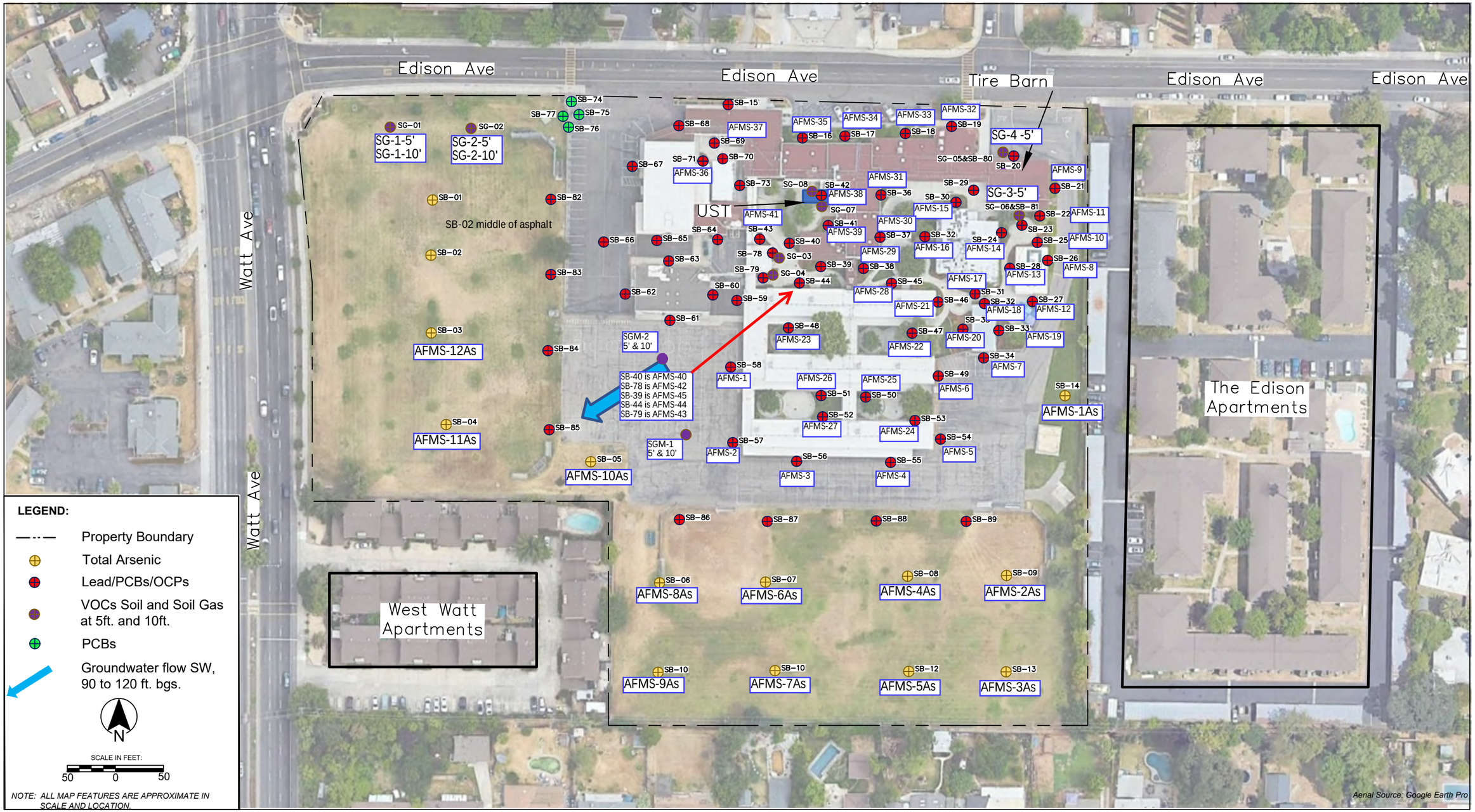
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AECOM

PROPOSED SAMPLING LOCATIONS

ARCADE FUNDAMENTAL MIDDLE SCHOOL
SCHOOL NO 001-3500 EDISON AVENUE
SACRAMENTO CA 95821

FIGURE 2



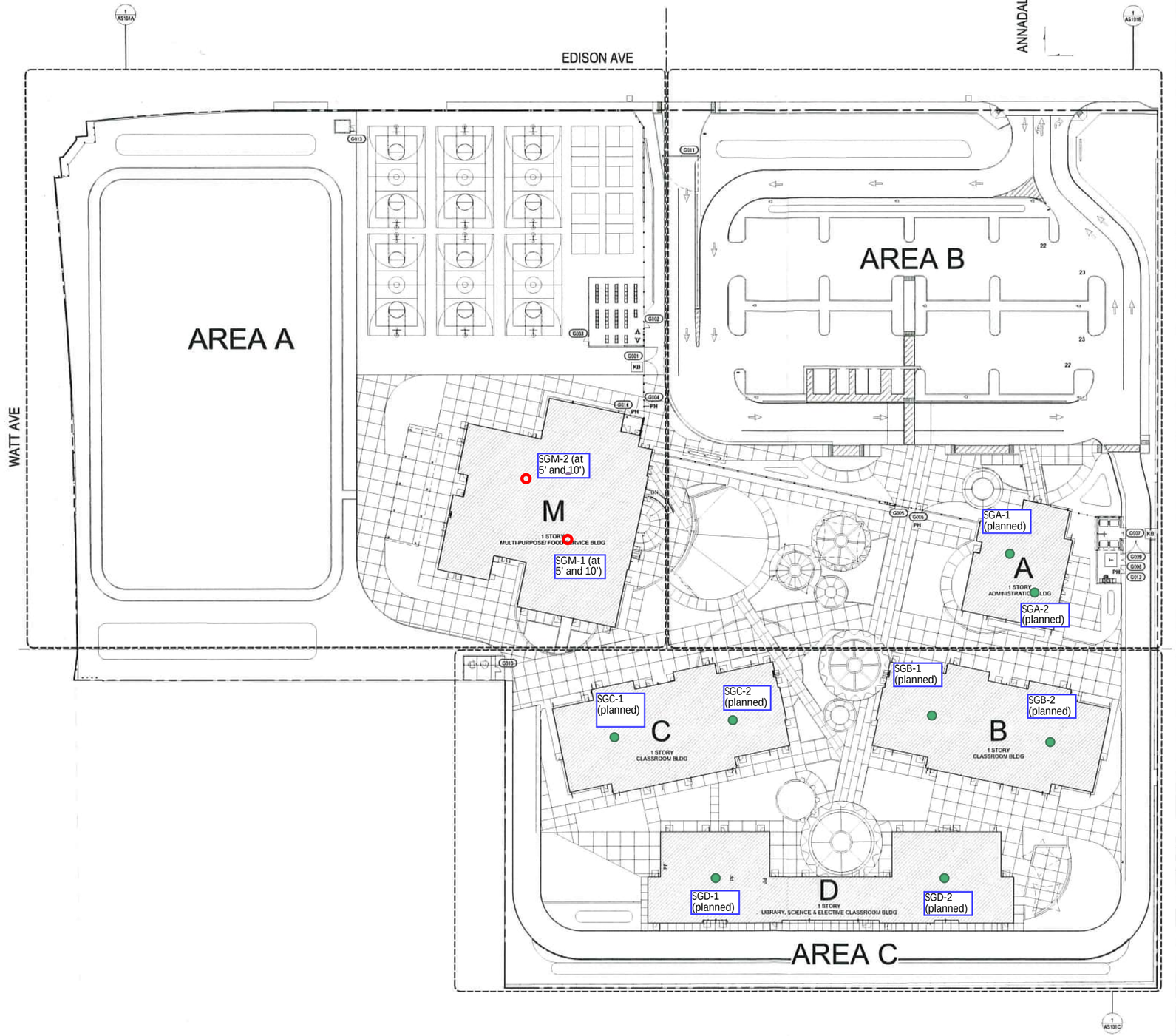
PROPOSED SAMPLING LOCATIONS

ARCADE FUNDAMENTAL MIDDLE SCHOOL
SCHOOL NO 001-3500 EDISON AVENUE
SACRAMENTO CA 95821

FIGURE 2

AECOM

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1 OVERALL SITE PLAN
SCALE: 1" = 30'-0"

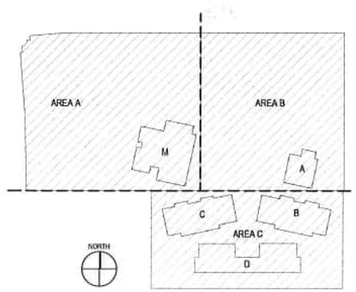
GENERAL NOTES

1. SEE CIVIL DRAWINGS FOR ASPHALTIC AND PORTLAND CEMENT CONCRETE PAVING TYPES AND SECTIONS.
2. SEE CIVIL DRAWINGS FOR LOCATION OF ALL UNDERGROUND UTILITIES.
3. SEE LANDSCAPE PLANS FOR ALL PLANTING MATERIAL SPECIES, QUANTITIES, LOCATIONS, AND IRRIGATION SYSTEMS.
4. SEE SHEET GA101 FOR ACCESSIBLE PATH OF TRAVEL.
5. SEE CIVIL DRAWINGS FOR HORIZONTAL CONTROL PLAN FOR DIMENSIONS NOT OTHERWISE SHOWN ON THIS DRAWING.
6. PROVIDE 12" CONCRETE MOW STRIP BETWEEN ALL LANDSCAPE AREAS AND BUILDINGS.
7. SEE PLUMBING SHEETS FOR ROUTING OF ROOF DRAINAGE CONNECTION POINTS TO STORM DRAINAGE SYSTEM, WATER AND SEWER LINES SHOWN ON CIVIL DRAWINGS.
8. SEE ELECTRICAL DRAWINGS FOR LOCATION AND TYPES OF VARIOUS POWER AND SIGNAL PULL BOXES AND LIGHT FIXTURES.
9. CONTROL JOINTS SHALL BE LOCATED AT THE OUTSIDE CORNERS OF THE BUILDING.
10. SEE CIVIL DRAWINGS FOR TYPICAL PAVEMENT STRIPING, SYMBOLS, ETC. UNO.
11. SEE LANDSCAPE DRAWINGS FOR MISCELLANEOUS SITE FEATURES NOT LIMITED TO, BUT INCLUDING CONCRETE PLANTERS, SURFACING MATERIALS, AND TREE GRATES.
12. SEE CIVIL DRAWINGS FOR ALL ADA WALKWAYS, RAMPS, DROP OFF AREAS, PARKING LOT STRIPING AND SIGNAGE, AND CURB MARKINGS.
13. LOCATE TOW AWAY SIGNAGE AT EACH PARKING ENTRANCE, SEE CIVIL DRAWINGS.
14. SEE LANDSCAPE DWGS FOR ALL HARDCOURT AND PLAYGROUND DETAILS.
15. FENCING CALLOUTS ARE FROM END TO END, UNO.

LEGEND

- PROPERTY LINE AND LIMITS OF ARCHITECTURAL SCOPE OF WORK
- NEW BUILDING LOCATION UNDER THE SCOPE OF THE PROJECT
- CHAIN LINK FENCING @ 6' HIGH, UNO, SEE 7/AS501
- DECORATIVE FENCING @ 6' HIGH, UNO, SEE 1/AS503
- XXXX — SITE GATES - SEE GATE SCHEDULE 1/AS501
- LIGHT FIXTURES, SEE ELECTRICAL DRAWINGS
- PH — GATE PANIC HARDWARE, SEE GATE SCHEDULE
- KB — KNOX BOX LOCATION, SEE 19/AS501 AT CHAINLINK, 4/AS503 AT DECORATIVE
- CURB PAINTED RED WITH STENCILED "NO PARKING - FIRE LANE", SEE CIVIL
- CURB PAINTED WHITE WITH STENCILED "LOADING ZONE", SEE CIVIL

KEY PLAN



IDENTIFICATION STAMP
DIV. OF THE STATE ARCHITECT
APP: 02-120476 INC: 2
REVIEWED FOR
SS ☑ FLS ☑ ACS ☑
DATE: 5/15/2023

LIONAKIS
2025 Nineteenth Street
Sacramento CA 95818
P 916.558.1900
www.lionakis.com
CONSULTANT

SEAL
LICENSED ARCHITECT BRIAN BELL C28713 REGISTERED 31-12-2023 STATE OF CALIFORNIA

PROJECT
ARCADE MIDDLE SCHOOL
INCREMENT #2
3500 EDISON AVENUE
SACRAMENTO, CA 95821

CLIENT
SAN JUAN UNIFIED SCHOOL DISTRICT
3738 WALNUT AVENUE
CARMICHAEL, CA 95608

ISSUED

MARK	DATE	DESCRIPTION
INC 1	11/30/2022	INC #1 DSA APPROVAL
INC 2	05/15/2023	INC #2 DSA APPROVAL

MANAGEMENT

LIONAKIS PROJECT NO:	021031
DSA APPLICATION NO:	02-120476
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TITLE
OVERALL SITE PLAN

SHEET
AS101

IF THIS SHEET IS NOT 30"x42", IT IS A REDUCED PRINT - SCALE ACCORDINGLY

Tables

DRAFT

TABLE 1
SUMMARY OF SOIL ANALYTICAL RESULTS - LEAD AND ARSENIC
ARCADE FUNDAMENTAL MIDDLE SCHOOL
3500 EDISON AVENUE
SACRAMENTO, CALIFORNIA

Sample ID	Sample Date	Sampling Depth (feet bgs)	Arsenic	Lead
AFM-1As	5/16/2023	0.5	**3.9**	**6.4**
AFM-2As	5/16/2023	0.5	**3.9**	**6.6**
AFM-3As	5/16/2023	0.5	**4.1**	**6.5**
AFM-4As	5/16/2023	0.5	**3.6**	**6.7**
AFM-5As	5/16/2023	0.5	**3.4**	**6.9**
AFM-6As	5/16/2023	0.5	**3.4**	**7.2**
AFM-7As	5/16/2023	0.5	**5.8**	**7.8**
AFM-8As	5/16/2023	0.5	**2.5**	**8.6**
AFM-9As	5/16/2023	0.5	**6.2**	**5.3**
AFM-10As	5/16/2023	0.5	**2.7**	**7.8**
AFM-11As	5/16/2023	0.5	**3.3**	**13**
AFM-12As	5/16/2023	0.5	**3.8**	**18**
AFM-DupAs (AFM-9As)	5/16/2023	0.5	**3.2**	**12**
AFMS-1	5/18/2023	0.5	--	**12**
AFMS-2	5/18/2023	0.5	--	**7.3**
AFMS-3	5/18/2023	0.5	--	**5.9**
AFMS-4	5/18/2023	0.5	--	**7.9**
AFMS-5	5/18/2023	0.5	--	**18**
AFMS-6	5/18/2023	0.5	--	**29**
AFMS-7	5/18/2023	0.5	--	**7.4**
AFMS-8	5/18/2023	0.5	--	**6.5**
AFMS-9	5/18/2023	0.5	--	**11**
AFMS-10	5/18/2023	0.5	--	**57**
AFMS-11	5/18/2023	0.5	--	**40**
AFMS-12	5/18/2023	0.5	--	**27**
AFMS-13	5/18/2023	0.5	--	**18**
AFMS-14	5/18/2023	0.5	--	**16**
AFMS-15	5/18/2023	0.5	--	**17**
AFMS-16	5/18/2023	0.5	--	**50**
AFMS-17	5/18/2023	0.5	--	**22**
AFMS-18	5/18/2023	0.5	--	**19**
AFMS-19	5/18/2023	0.5	--	**23**
AFMS-20	5/18/2023	0.5	--	**16**
AFMS-21	5/18/2023	0.5	--	**19**
AFMS-22	5/18/2023	0.5	--	**30**
AFMS-23	5/18/2023	0.5	--	**30**
AFMS-24	5/19/2023	0.5	--	**33**
AFMS-25	5/19/2023	0.5	--	**29**
AFMS-26	5/19/2023	0.5	--	**17**
AFMS-27	5/19/2023	0.5	--	**27**
AFMS-28	5/19/2023	0.5	--	**14**
AFMS-29	5/19/2023	0.5	--	**20**
AFMS-30	5/19/2023	0.5	--	**15**
AFMS-31	5/19/2023	0.5	--	**31**
AFMS-32	5/19/2023	0.5	--	**23**
AFMS-33	5/19/2023	0.5	--	**25**
AFMS-34	5/19/2023	0.5	--	**39**
AFMS-35	5/19/2023	0.5	--	**46**
AFMS-36	5/19/2023	0.5	--	**53**
AFMS-37	5/19/2023	0.5	--	**99**
AFMS-38	5/19/2023	0.5	--	**21**
AFMS-39	5/19/2023	0.5	--	**43**
AFMS-40	5/19/2023	0.5	--	**19**
AFMS-41	5/19/2023	0.5	--	**12**
AFMS-42	5/19/2023	0.5	--	**60**
AFMS-43	5/19/2023	0.5	--	**18**
AFMS-44	5/19/2023	0.5	--	**17**
AFMS-45	5/19/2023	0.5	--	**21**
AFM-Dup1 (AFMS-32)	5/19/2023	0.5	--	**14**
AFM-Dup2 (AFMS-35)	5/19/2023	0.5	--	**13**
AFM-Dup3 (AFMS-41)	5/19/2023	0.5	--	**59**
		HHRA Note 3 [1]	*0.11*	*80*
		USEPA RSLs [2]	*0.68*	*400*
		RWQCB ESL - Tier 1 [3]	*0.067*	*32*

Notes:

All results expressed in milligrams per kilogram (mg/kg), unless otherwise indicated.

Total Metals analysis via EPA Method 6010B.

bgs = Below ground surface

< 0.003 = Less than the laboratory reporting limit (RL).

Bold text = Laboratory Detection

-- = Not applicable or not analyzed for listed constituent

[1] - Human Health Risk Assessment (HHRA) Note Number 3, DTSC-Modified Screening Levels (June 2020). These values are human health-based screening levels for Residential Land Use and reflect the lower of carcinogenic or noncarcinogenic endpoints.

[2] - United States Environmental Protection Agency (USEPA, May 2021) Regional Screening Levels for residential soils reflecting the lower of the carcinogenic or noncarcinogenic endpoints.

[3] - Tier 1 and Residential soil ESLs (July 2019 Rev 2) are human health-based screening levels for Residential Land Use and reflect the lower of carcinogenic or noncarcinogenic endpoints. These values are intended to be protective of potential human exposures to shallow soil under a residential land use scenario and do not consider potential ecological exposures, leaching to groundwater, or migration to surface water.

Represents a detected concentration in excess of the Note Number 3, DTSC-Modified Screening Levels

Represents a detected concentration in excess of the USEPA Regional Screening Levels and the DTSC-Modified Screening Levels

Represents a detected concentration in excess of the chemical-specific Tier 1 and Residential Health-Based ESL

TABLE 2
SUMMARY OF SOIL ANALYTICAL RESULTS - ORGANOCHLORINE PESTICIDES
ARCADE FUNDAMENTAL MIDDLE SCHOOL
3500 EDISON AVENUE,
SACRAMENTO, CALIFORNIA

Sample ID	Sample Date	Sampling Depth (feet bgs)	Aldrin	Alpha BHC	Beta BHC	Delta BHC	Gamma BHC	Chlordane (Technical)	4,4-DDD	4,4-DDE	4,4-DDT	Dieldrin	Endosulfan I	Endosulfan II	Endosulfan Sulfate	Endrin	Endrin Aldehyde	Heptachlor	Heptachlor Epoxide	Methoxychlor	Toxaphene
AFMS-1	5/18/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	**0.061 J**	**0.0024 J**	<0.010	**0.0027 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-2	5/18/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0	<0.010	<0.010	**0.0010 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-3	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.67**	**0.020**	**0.0041 J**	<0.0050	**0.0048 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-4	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.29 J**	**0.0058**	**0.0018 J**	<0.0050	**0.0022 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-5	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**1.1**	**0.054**	**0.015**	**0.027**	**0.052**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-6	5/18/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	**0.30 J**	**0.020**	<0.010	**0.0092 J**	**0.025**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-7	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	**0.0029 J**	<0.0050	**0.00056 J**	**0.0026 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-8	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.044 J**	**0.0027 J**	<0.0050	<0.0050	**0.00097 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-9	5/18/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0	**0.0064**	<0.010	**0.00081**	**0.0091**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-10	5/18/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	**11**	**0.85**	**0.058**	**0.089**	**0.11**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-11	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	**0.020**	<0.0050	**0.014**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-12	5/18/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	**0.29 J**	**0.029**	<0.010	**0.0024 J**	**0.0059 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-13	5/18/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	**0.63 J**	**0.033**	<0.010	**0.0019 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-14	5/18/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	**0.41 J**	**0.011**	**0.0028 J**	**0.0042 J**	**0.0077 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-15	5/18/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	**0.049 J**	**0.0050**	**0.0016 J**	**0.0039 J**	**0.0035 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-16	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.18 J**	**0.018**	**0.0041 J**	**0.012**	**0.014**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-17	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.13 J**	**0.011**	**0.0019 J**	**0.0029 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-18	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.026 J**	**0.0042 J**	**0.0012 J**	**0.0021 J**	**0.0017 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-19	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.69**	**0.038**	**0.0015 J**	**0.0048 J**	**0.013**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-20	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.14 J**	**0.010**	<0.0050	**0.0017 J**	**0.0029 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-21	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.88**	**0.0078**	**0.0097**	**0.00083 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-22	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.16 J**	**0.018**	**0.0025 J**	**0.013**	**0.018**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-23	5/18/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.044 J**	**0.0058**	<0.0050	**0.0029 J**	**0.0047 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-24	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.25 J**	**0.026**	**0.0051**	**0.020**	**0.021**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.0031 J**	<0.0050	<0.50
AFMS-25	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.13 J**	**0.0058**	**0.0019 J**	**0.0049 J**	**0.0055**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.00045 J**	<0.0050	<0.50
AFMS-26	5/19/2023	0.5	<0.0025	<0.0025	<0.0025	<0.0025	<0.0025	**0.033 J**	**0.0025**	<0.0025	**0.0014 J**	<0.0025	<0.0025	<0.0025	<0.0025	<0.0025	<0.0025	<0.0025	<0.0025	<0.0025	<0.25
AFMS-27	5/19/2023	0.5	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	**0.31 J**	**0.028**	**0.0037 J**	**0.0098**	**0.0190**	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	**0.0035 J**	<0.00050	<0.050
AFMS-28	5/19/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0	**0.0018 J**	<0.010	<0.010	**0.0010 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<1.0
AFMS-29	5/19/2023	0.5	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	***1.1***	**0.055**	**0.075**	**0.049**	**0.0270**	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	**0.013**	<0.00050	<0.050
AFMS-30	5/19/2023	0.5	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	**0.031 J**	**0.01**	<0.00050	**0.0035 J**	**0.0067**	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	**0.00021 J**	<0.00050	<0.050
AFMS-31	5/19/2023	0.5	<0.0025	<0.0025	<0.0025	<0.0025	<0.0025	**0.11 J**	**0.0096**	<0.0025	**0.0019 J**	**0.0093**	<0.0025	<0.0025	<0.0025	<0.0025	<0.0025	<0.0025	**0.00053 J**	<0.0025	<0.25
AFMS-32	5/19/2023	0.5	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	**0.0046 J**	**0.00062 J**	<0.0010	**0.0010**	**0.00040 J**	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.0010	<0.10
AFMS-33	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.16 J**	**0.0032 J**	<0.0050	**0.0013 J**	**0.0018 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-34	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.074 J**	**0.0051**	<0.0050	**0.0011 J**	**0.0064**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.00051 J**	<0.0050	<0.50
AFMS-35	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.074 J**	**0.0075**	<0.0050	**0.0015 J**	**0.0150**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.0022 J**	<0.0050	<0.50
AFMS-36	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.69**	**0.035**	**0.024**	**0.021**	**0.07**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.0077**	<0.0050	<0.50
AFMS-37	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**1.5**	**0.074**	**0.018**	**0.020**	**0.074**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-38	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	**0.0014 J**	**0.0026 J**	**0.0030 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-39	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	**0.0051**	**0.0021 J**	**0.009**	**0.0028 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-40	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	**0.0019 J**	<0.0050	**0.0011 J**	**0.0055**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-41	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	**0.14 J**	**0.011**	<0.0050	**0.0015 J**	**0.042**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-42	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	**0.0058**	<0.0050	**0.0024 J**	**0.045**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-43	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	**0.0011 J**	<0.0050	**0.00054 J**	**0.00057 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-44	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFMS-45	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	**0.0018 J**	<0.0050	**0.0012 J**	**0.0017 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
AFM-Dup1 (AFMS-32)	5/19/2023	0.5	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	**0.0059 J**	**0.00037 J**	<0.00050	**0.00068**	**0.00021 J**	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	<0.050
AFM-Dup2 (AFMS-35)	5/19/2023	0.5	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	**0.10 J**	**0.01**	**0.0013 J**	**0.0023 J**	**0.018**	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	<0.00050	**0.0033 J**	<0.00050	<0.050
AFM-Dup3 (AFMS-41)	5/19/2023	0.5	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50	**0.0053**	**0.0034 J**	**0.0093**	**0.0030 J**	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.0050	<0.50
HHRA Note 3 [1]			*0.039*	*0.086*	*0.30*	*--*	*0.57*	*1.7*	*1.9*	*2.0*	*1.9*	*0.034*	*450*	*450*	*380*	*19*	*--*	*0.13*	*0.07*	*320*	*0.45*
USEPA RSLs [2]			*0.039*	*0.086*	*0.30*	*--*	*0.57*	*1.7*	*1.9*	*2.0*	*1.9*	*0.034*	*470*	*--*	*380*	*19*	*--*	*0.13*	*0.07*	*320*	*0.49*
RWQCB ESL - Tier 1 [3]			*0.0024*	*--*	*--*	*--*	*--*	*0.0085*	*2.7*	*0.33*	*0.0011*	*0.00046*	*--*	*--*	*--*	*0.0011*	*--*	*0.12*	*0.00018*	*0.013*	*0.51*

Notes:
All analyses were conducted at Pace Analytical in Bakersfield, California. Environmental Laboratory Accreditation Program (ELAP) #1186.
All results expressed in milligrams per kilogram (mg/kg).
Organochlorine Pesticides (OCPs) were analyzed by EPA Method 8081A.
bgs = Below ground surface
< 0.003 = Less than the laboratory reporting limit (RL).
Bold text = Laboratory Detection
-- = Not applicable or not analyzed for listed constituent
J = Estimated value (CLP Flag)

[1] - Human Health Risk Assessment (HHRA) Note Number 3, DTSC-Modified Screening Levels (June 2020). These values are human health-based screening levels for Residential Land Use and reflect the lower of carcinogenic or noncarcinogenic endpoints.

[2] - United States Environmental Protection Agency (USEPA, May 2021) Regional Screening Levels for residential soils reflecting the lower of carcinogenic or noncarcinogenic endpoints.

Represents a detected concentration in excess of the Note Number 3, DTSC-Modified Screening Levels
Represents a detected concentration in excess of the USEPA Regional Screening Levels and the DTSC-Modified Screening Levels
Represents a detected concentration in excess of the chemical-specific Tier 1 and Residential Health-Based ESL

TABLE 3
SUMMARY OF SOIL ANALYTICAL RESULTS - PCBs
ARCADE FUNDAMENTAL MIDDLE SCHOOL
3500 EDISON AVENUE
SACRAMENTO, CALIFORNIA

Sample ID	Sample Date	Sampling Depth (feet bgs)	Total PCBs	PCB 1016	PCB 1221	PCB 1232	PCB1242	PCB 1248	PCB 1254	PCB 1260
AFMS-1	5/18/2023	0.5	**0.0080 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0080 J**
AFMS-2	5/18/2023	0.5	<0.10	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010
AFMS-3	5/18/2023	0.5	**0.053**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.053**
AFMS-4	5/18/2023	0.5	**0.019**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.019**
AFMS-5	5/18/2023	0.5	**0.15**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.15**
AFMS-6	5/18/2023	0.5	**0.044**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.044**
AFMS-7	5/18/2023	0.5	**0.0066 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0066 J**
AFMS-8	5/18/2023	0.5	**0.0090 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0090 J**
AFMS-9	5/18/2023	0.5	**0.019**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.019**
AFMS-10	5/18/2023	0.5	**1.5**	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10	**1.5**
AFMS-11	5/18/2023	0.5	**0.037**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.037**
AFMS-12	5/18/2023	0.5	**0.041**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.041**
AFMS-13	5/18/2023	0.5	**0.043**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.043**
AFMS-14	5/18/2023	0.5	**0.024**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.024**
AFMS-15	5/18/2023	0.5	**0.013**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.013**
AFMS-16	5/18/2023	0.5	**0.035**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.035**
AFMS-17	5/18/2023	0.5	**0.0097**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0097**
AFMS-18	5/18/2023	0.5	**0.036**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.036**
AFMS-19	5/18/2023	0.5	**0.069**	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	**0.069**
AFMS-20	5/18/2023	0.5	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
AFMS-21	5/18/2023	0.5	**0.0051**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0051**
AFMS-22	5/18/2023	0.5	**0.050**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.050**
AFMS-23	5/18/2023	0.5	**0.0070**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0070**
AFMS-24	5/19/2023	0.5	**0.079**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.079**
AFMS-25	5/19/2023	0.5	**0.023**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.023**
AFMS-26	5/19/2023	0.5	**0.0077 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0077 J**
AFMS-27	5/19/2023	0.5	**0.075**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.075**
AFMS-28	5/19/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0047 J**
AFMS-29	5/19/2023	0.5	**0.17**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.17**
AFMS-30	5/19/2023	0.5	**0.032**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.032**
AFMS-31	5/19/2023	0.5	**0.017**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.017**
AFMS-32	5/19/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0037 J**
AFMS-33	5/19/2023	0.5	**0.0073 J**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0073 J**
AFMS-34	5/19/2023	0.5	**0.017**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.017**
AFMS-35	5/19/2023	0.5	**0.018**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.018**
AFMS-36	5/19/2023	0.5	**0.079**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.079**
AFMS-37	5/19/2023	0.5	**0.15**	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	**0.15**
AFMS-38	5/19/2023	0.5	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
AFMS-39	5/19/2023	0.5	**0.055**	<0.010	<0.010	<0.010	<0.010	<0.010	**0.055**	<0.010
AFMS-40	5/19/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0047 J**
AFMS-41	5/19/2023	0.5	**0.017**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.017**
AFMS-42	5/19/2023	0.5	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
AFMS-43	5/19/2023	0.5	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
AFMS-44	5/19/2023	0.5	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050	<0.050
AFMS-45	5/19/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0034 J**
AFM-Dup1 (AFMS-32)	5/19/2023	0.5	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.0030 J**
AFM-Dup2 (AFMS-35)	5/19/2023	0.5	**0.024**	<0.010	<0.010	<0.010	<0.010	<0.010	<0.010	**0.024**
AFM-Dup3 (AFMS-41)	5/19/2023	0.5	**0.062**	<0.010	<0.010	<0.010	<0.010	<0.010	**0.062**	<0.010
HHRA Note 3 [1]			*0.23*	*4.0*	*0.20*	*0.17*	*0.23*	*0.23*	*0.24*	*0.24*
USEPA RSLs [2]			*0.23*	*4.1*	*0.20*	*0.17*	*0.23*	*0.23*	*0.24*	*0.24*
RWQCB ESL - Tier 1 [3]			*0.23*	*--*	*--*	*--*	*--*	*--*	*--*	*--*

Notes:

All analyses were conducted at Pace Analytical in Bakersfield, California. Environmental Laboratory Accreditation Program (ELAP) #1186.

All results expressed in milligrams per kilogram (mg/kg).

Polychlorinated biphenyls (PCBs) were analyzed by EPA Method 8082.

bgs = Below ground surface

< 0.003 = Less than the laboratory reporting limit (RL).

Bold text = Laboratory Detection

J = Estimated value (CLP Flag)

[1] - Human Health Risk Assessment (HHRA) Note Number 3, DTSC-Modified Screening Levels (June 2020). These values are human health-based screening levels for Residential Land Use and reflect the lower of carcinogenic or noncarcinogenic endpoints.

[2] - United States Environmental Protection Agency (USEPA, May 2021) Regional Screening Levels for residential soils reflecting the lower of carcinogenic or noncarcinogenic endpoints.

Represents a detected concentration in excess of the Note Number 3, DTSC-Modified Screening Levels

Represents a detected concentration in excess of the USEPA Regional Screening Levels and the DTSC-Modified Screening Levels

Represents a detected concentration in excess of the chemical-specific Tier 1 and Residential Health-Based ESL

Table 4
Summary of Soil Vapor Analytical Results
Arcade Middle School, 3500 Edison Avenue, Sacramento, CA

Boring ID	Sample ID	Sample Date	Sample Depth (feet bgs)	TPHv (C5-C12) Gasoline Range (µg/m^3)	Tetrachloroethene (µg/m^3)	Trichloroethene (µg/m^3)	Benzene (µg/m^3)	Toluene (µg/m^3)	Ethylbenzene (µg/m^3)	m,p-Xylene (µg/m^3)	o-Xylene (µg/m^3)	Acetone (µg/m^3)	Isopropyl Alcohol (µg/m^3)	Propene (µg/m^3)	Styrene (µg/m^3)	Ethyl Acetate (µg/m^3)	4-Ethyltoluene (µg/m^3)	1,2,4-Trimethylbenzene (µg/m^3)	1,3,5-Trimethylbenzene (µg/m^3)	4-Methyl-2-pentanone (µg/m^3)
SG-1s	SG-1 5'	5/25/2023	4 to 5	pending	<2.6	<2.6	**65**	**72**	**22**	**25**	**11**	**530**	<5.1	**4,300**	**17**	<10	**3.7**	**7.3**	**2.6**	**5.6**
SG-1d	SG-1 10'	5/25/2023	9 to 10	pending	<3.4	<3.4	**11**	**9.2**	<3.4	<7.1	<3.4	**93**	<6.6	**550**	<3.4	**29**	<3.5	<3.4	<3.4	<7.1
SG-1d	DUP-SG[4]	5/25/2023	9 to 10	pending	<2.2	<2.2	**4.5**	**4.4**	<2.2	<4.5	<2.2	**61**	<4.2	**190**	<2.2	<8.7	<2.3	<2.2	<2.2	<4.5
SG-2s	SG-2 5'	5/25/2023	4 to 5	pending	<4.5	<4.5	**51**	**44**	**12**	**15**	**6.0**	**600**	<8.8	**2,900**	**9.7**	<18	<4.7	<4.5	<4.5	<9.4
SG-2d	SG-2 10'	5/25/2023	9 to10	pending	<3.3	<3.3	**7.8**	**9.5**	<3.3	<6.8	<3.3	240	<6.4	**250**	<3.3	<13	<3.4	<3.3	<3.3	<6.8
SGM-1s	SGM-1 5'	5/25/2023	4 to 5	pending	**2.8**	<2.2	**6.7**	**7.3**	<2.2	<4.6	<2.2	**46**	<4.3	**370**	<2.2	<8.8	<2.3	<2.2	<2.2	<4.6
SGM-1d	SGM-1 10'	5/25/2023	9 to10	pending	<4.1	<4.1	**5.5**	**6.4**	<4.1	<8.6	<4.1	**120**	<8.0	**770**	<4.1	<16	<4.3	<4.1	<4.1	<8.6
SGM-2s	SGM-2 5'[4]	5/25/2023	9 to10	pending	<6.0	<6.0	**120**	**76**	**17**	**24**	**11**	**4,500**	**22**	**280**	**67**	<24	<6.3	**9.8**	<6.0	**66**
SGM-2d	SGM-2 10'[4]	5/25/2023	4 to 5	pending	<2.4	<2.4	**36**	**42**	**14**	**15**	**9.6**	**100**	<4.6	**1,700**	**6.4**	**46**	**2.6**	**4.3**	<2.4	**5.7**
SG-3s	SG-3 5'	6/7/2023	4 to 5	pending	<2.3	<2.3	**4.5**	**7.9**	<2.3	**6.1**	**2.5**	**81**	**4.8**	**23**	<2.3	<9.2	<2.4	**3.6**	<2.3	<4.8
SG-4s	SG-4 5'	6/7/2023	4 to 5	pending	<2.5	<2.5	**15**	**21**	**3.7**	**10**	**3.9**	**170**	**6.7**	**620**	<2.5	**11**	<2.6	**4.5**	<2.5	<5.2
SG-4s	SG-Dup	6/7/2023	4 to 5	pending	<2.4	<2.4	**5.1**	**8.2**	<2.4	<5.0	<2.4	**79**	<4.6	**220**	<2.4	<9.5	<2.5	<2.4	<2.4	<5.0
			HHRA Note 3 [1]	--	**0.46**	--	**0.097**	**310**	--	--	--	--	--	--	**940**	--	--	--	--	--
			with 0.03 Attenuation adjustment		**15.33**		**3.23**	**10,333.33**							**31,333.33**					
			USEPA RSLs [2]		**11**	**0.48**	**0.36**	**5,200**	**1.1**	**200**	**100**	--	**210**	--	**1,000**	**73**	--	**65**	**65**	**3,100**
			with 0.03 Attenuation adjustment		**366.67**	**16.00**	**12.00**	**173,333.33**	**36.67**	**6,666.67**	**3,333.33**		**7,000**		**33,333.33**	**2,433.33**		**2,166.67**	**2,166.67**	**103,333.33**
			Residential ESLs [3]	**20,000**	**15**	**16**	**3.2**	**10,000**	**37**	**3,500**	**3,500**	**1,100,000**	--	--	**31,000**	--	--	--	--	--

Notes:

µg/m^3 Micrograms per cubic meter
bgs Below ground surface
-- Not applicable, sample not analyzed, or no applicable standard identified

Samples analyzed for Volatile Organic Compounds (VOCs) by Method TO-15.
Only detected VOCs are tablulated. See laboratory report for full list of analytes and method detection limits.
ESLs: Environmental Screening Levels, San Francisco Bay Regional Water Quality Control Board, August 2019 (Revison 2).

[1] - Human Health Risk Assessment (HHRA) Note Number 3, DTSC-Modified Screening Levels (June 2020). These values are human health-based screening levels for Residential Land Use and reflect the lower of carcinogenic or noncarcinogenic endpoints.

[2] - United States Environmental Protection Agency (USEPA, May 2021) Regional Screening Levels for residential soils reflecting the lower of carcinogenic or noncarcinogenic endpoints.

[3] - Residential soil vapor ESLs are human health-based screening levels for Residential Land Use and reflect the lower of carcinogenic or noncarcinogenic endpoints. These values are intended to be protective of potential human exposures to shallow soil under a Residential land use scenario

[4] - Sample contained detectable concentration of the leak check compound (LCC) 1,1-difluoroethane ; other detected analytes may have been diluted or introduced by ambient air.

XXX Represents a detected concentration in excess of the Note Number 3, DTSC-Modified Screening Levels with 0.03 attenuation factor to account for the difference between sopil vapor and indoor air
XXX Represents a detected concentration in excess of the chemical-specific Residential ESL and Commercial Health-Based ESL with 0.03 attenuation factor to account for the difference between sopil vapor and indoor air
XXX Represents a detected concentration in excess of the chemical-specific Tier 1 and Residential Health-Based ESL for soil vapor.
Sample contained detectable concentration of the leak check compound (LCC) 1,1-difluoroethane ; other detected analytes may have been diluted or introduced by ambient air.

Table 4
Summary of Soil Vapor Analytical Results
Arcade Middle School, 3500 Edison Avenue, Sacramento, CA

Boring ID	Sample ID	Sample Date	Sample Depth (feet bgs)	TPHv (C5-C12) Gasoline Range (µg/m^3)	Dichlorodifluoromethane (CFC12) (µg/m^3)	Trichlorofluoromethane (µg/m^3)	Trichlorotrifluoroethane (µg/m^3)	Carbon Disulfide (µg/m^3)	2-Butanone (MEK) (µg/m^3)	1,3-Butadiene (µg/m^3)	Methylene Chloride (µg/m^3)	Bromomethane (µg/m^3)	Chloroform (µg/m^3)	Chloromethane (µg/m^3)	Tetrahydrofuran (µg/m^3)	2-Hexanone (µg/m^3)	Cyclohexane (µg/m^3)	n-Hexane (µg/m^3)	n-Heptane (µg/m^3)	Naphthalene (µg/m^3)
SG-1s	SG-1 5'	5/25/2023	4 to 5	pending	<2.6	<2.6	**2.8**	**62**	**190**	**200**	<2.6	**13**	<2.6	**4.5**	<5.0	<5.4	<5.2	**220**	**98**	<2.7
SG-1d	SG-1 10'	5/25/2023	9 to 10	pending	**3.4**	<3.4	**5.4**	**7.2**	**31**	**23**	<3.4	<3.3	<3.4	<3.4	<6.5	<7.1	<6.8	**29**	**9.0**	<3.5
SG-1d	DUP-SG[4]	5/25/2023	9 to 10	pending	**2.6**	**2.3**	**41**	**21**	**22**	**8.5**	<2.2	<2.1	<2.2	<2.1	<4.1	<4.5	<4.3	**18**	**6.2**	<2.3
SG-2s	SG-2 5'	5/25/2023	4 to 5	pending	<4.5	<4.4	<4.6	**36**	**280**	**120**	<4.5	<4.4	<4.5	<4.4	<8.6	<9.4	**21**	**190**	**61**	<4.7
SG-2d	SG-2 10'	5/25/2023	9 to10	pending	<3.3	<3.2	<3.2	**15**	**22**	**14**	<3.3	<3.2	<3.3	<3.2	<6.2	<6.8	<6.8	**14**	**12**	<3.4
SGM-1s	SGM-1 5'	5/25/2023	4 to 5	pending	<2.2	**2.3**	<2.3	**40**	**14**	**20**	**2.3**	<2.1	**2.7**	<2.2	<4.2	<4.6	<4.4	**21**	**7.3**	**2.3**
SGM-1d	SGM-1 10'	5/25/2023	9 to10	pending	<4.1	<4.1	<4.2	<8.3	**78**	**17**	<4.1	<4.0	<4.1	<4.1	<7.8	<8.6	**11**	**71**	**27**	<4.3
SGM-2s	SGM-2 5'[4]	5/25/2023	9 to10	pending	<6.0	<5.9	<6.2	<12	**1,400**	**20**	<6.0	<5.8	**16**	<5.9	**14**	**88**	<12	**28**	**21**	<6.3
SGM-2d	SGM-2 10'[4]	5/25/2023	4 to 5	pending	**2.8**	<2.3	**2.5**	**12**	**41**	**180**	<2.4	**4.8**	<2.4	<2.3	<4.5	<4.9	**5.5**	**220**	**79**	**2.6**
SG-3s	SG-3 5'	6/7/2023	4 to 5	pending	<2.3	<2.3	<2.4	<4.7	**18**	<2.3	<2.3	<2.2	<2.3	<2.3	<4.4	<4.8	<4.6	<2.3	<2.3	<2.4
SG-4s	SG-4 5'	6/7/2023	4 to 5	pending	<2.5	<2.4	<2.5	**40**	**38**	**38**	<2.5	<2.4	**2.5**	<2.4	<4.7	<5.2	<4.9	**22**	**9.0**	<2.6
SG-4s	SG-Dup	6/7/2023	4 to 5	pending	**2.4**	<2.3	<2.4	<4.8	**17**	**11**	<2.4	<2.3	**2.9**	<2.3	<4.5	<5.0	<4.7	**6.8**	**2.8**	<2.5
	HHRA Note 3 [1]			--	--	**1,300**	--	--	--	**0.017**	**1**	--	--	--	--	--	--	--	--	--
	with 0.03 Attenuation adjustment					**43,333.33**				**0.57**	**33.33**									
	USEPA RSLs [2]				**100**	--	--	**730**	**5,200**	**0.094**	**100**	**5**	**0.1**	**94.0**	--	**31.0**	**6,300**	**730**	**420**	--
	with 0.03 Attenuation adjustment				**3,333.33**			**24,333.33**	**173,333.33**	**3.13**	**3,333.33**	**173.33**	**4.0**	**3,133.33**		**1,033.33**	**210,000**	**24,333.33**	**14,000**	
	Residential ESLs [3]			**20,000**	--	--	--	--	**170,000**	--	**34**	**170**	**4.1**	**3,100**	--	--	--	--	--	**3,100**

Notes:

µg/m^3 Micrograms per cubic meter

bgs Below ground surface

-- Not applicable, sample not analyzed, or no applicable standard identified

Samples analyzed for Volatile Organic Compounds (VOCs) by Method TO-15.

Only detected VOCs are tablulated. See laboratory report for full list of analytes and method detection limits.

ESLs: Environmental Screening Levels, San Francisco Bay Regional Water Quality Control Board, August 2019 (Revison 2).

[1] - Human Health Risk Assessment (HHRA) Note Number 3, DTSC-Modified Screening Levels (June 2020). These values are human health-based screening levels for Residential Land Use and reflect the lower of carcinogenic or noncarcinogenic endpoints.

[2] - United States Environmental Protection Agency (USEPA, May 2021) Regional Screening Levels for residential soils reflecting the lower of carcinogenic or noncarcinogenic endpoints.

[3] - Residential soil vapor ESLs are human health-based screening levels for Residential Land Use and reflect the lower of carcinogenic or noncarcinogenic endpoints. These values are intended to be protective of potential human exposures to shallow soil under a Residential land use scenario

[4] - Sample contained detectable concentration of the leak check compound (LCC) 1,1-difluoroethane ; other detected analytes may have been diluted or introduced by ambient air.

XXX Represents a detected concentration in excess of the Note Number 3, DTSC-Modified Screening Levels with 0.03 attenuation factor to account for the difference between sopil vapor and indoor air

XXX Represents a detected concentration in excess of the chemical-specific Residential ESL and Commercial Health-Based ESL with 0.03 attenuation factor to account for the difference between sopil vapor and indoor air

XXX Represents a detected concentration in excess of the chemical-specific Tier 1 and Residential Health-Based ESL for soil vapor.

Sample contained detectable concentration of the leak check compound (LCC) 1,1-difluoroethane ; other detected analytes may have been diluted or introduced by ambient air.

Table 7a
Health Screening Evaluation for Soil
Arcade Middle School - 3500 Edison Avenue, Sacramento, CA

Chemicals of Potential Concern (COPCs)	Exposure Point Concentration (EPC) in mg/kg	Residential Screening Levels (SLs) mg/kg		Residential Risk Summary	
		Cancer SL	Noncancer SL	Cancer Risk	Noncancer Hazard Quotient (HQ)
Arsenic	6.208	0.11	0.41	5.64E-05	15
Lead	26.87	80	80	--	--
Total PCBs	0.0758	0.23	--	3.30E-07	--
Chlordane (Technical)	0.762	1.7	35	4.48E-07	0.02177
4,4-DDD	0.0366	2.3	1.9	1.59E-08	0.01926
4,4-DDE	0.00996	2	23	4.98E-09	0.00043
4,4-DDT	0.0118	1.9	37	6.21E-09	0.00032
Dieldrin	0.0229	0.034	3.2	6.74E-07	0.00716
Heptachlor Epoxide	0.00277	0.07	0.99	3.96E-08	0.00280
Excluding Arsenic, Excess Lifetime Cancer Risk (ELCR) =				**2E-06**	
Excluding Arsenic, Hazard Index (HI) =				**0.1**	

Notes:
EPC is the 95% upper confidence of the mean or the maximum detected concentration (based on ProUCL recommendation)
Screening levels is the the lower of DTSC(2022) Note 3 and USEPA (2023) Regional Screening Levels for residents (Adult & Child)
USEPA (2023) ProUCL V5.2 was used for the statistical analysis
Arsenic risk is not included in the ELCR and HI as it is evalauted separately
Lead risk is not calculated as it is evalauted separately
-- = not available or not evaluated

Table 7b
Soil Gas Health Risk Summary
Arcade Middle School - 3500 Edison Avenue, Sacramento, CA

		Residential Ambient SL		Residential Soil Gas SL		Residential Vapor Intrusion Risk	
	Exposure Point Concentration (EPC)	DTSC Note 3 (primary) USEPA RSLs (secondary) ESLs (Tertiary)		Attenuation Factor of 0.003			
Chemicals of Potential Concern (COPCs)	Max Detected 5 ft bgs (ug/m^3)	Cancer	Noncancer	Cancer	Noncancer	Cancer Risk	Noncancer Hazard Quotient (HQ)
Isopropyl Alcohol	6.7	--	210		7000	--	0.00096
Acetone	600	--	1077619.048		35920635	--	0.00002
Tetrachloroethene	2.8	0.46	42	15.33	1400	1.83E-07	0.00200
o-Xylene	11	--	100		3333	--	0.00330
m,p-Xylene	25	--	100		3333	--	0.00750
Ethylbenzene	22	1.1	1000	36.67	33333	6.00E-07	0.00066
Toluene	72	--	310		10333	--	0.00697
Benzene	65	0.097	3.1	3.23	103	2.01E-05	0.62903
1,2,4-Trimethylbenzene	7.3	--	63		2100	--	0.00348
4-Ethyltoluene	3.7	--	--			--	--
Ethyl Acetate	46	--	73		2433	--	0.01890
Styrene	17	--	940		31333	--	0.00054
Propene	4300	--	--			--	--
4-Methyl-2-pentanone	5.7	--	--			--	--
1,3,5-Trimethylbenzene	2.6	--	63		2100	--	0.00124
Naphthalene	2.6	0.083	3.1	2.77	103	9.40E-07	0.02516
n-Heptane	98	--	420		14000	--	0.00700
n-Hexane	220	--	730		24333	--	0.00904
Cyclohexane	21	--	6300		210000	--	0.00010
Chloromethane	4.5	--	94		3133	--	0.00144
Chloroform	2.9	0.12	100	4.00	3333	7.25E-07	0.00087
Bromomethane	13	--	5.2		173	--	0.07500
Methylene Chloride	2.3	1	420	33.33	14000	6.90E-08	0.00016
1,3-Butadiene	200	0.017	2.1	0.57	70	3.53E-04	2.85714
2-Butanone (MEK)	280	--	5200		173333	--	0.00162
Carbon Disulfide	62	--	730		24333	--	0.00255
Trichlorotrifluoroethane	2.8	--	--			--	--
Trichlorofluoromethane	2.3	--	1300		43333	--	0.00005
Dichlorodifluoromethane (CFC12)	2.8	--	100		3333	--	0.00084

Excess Lifetime Cancer Risk =	4E-04
Noncancer Hazard Index (HI) =	4

Notes:
-- = not available or not applicable
COPCs are analytes with at least one detection in 4 to 5 ft. bgs

LeadSpread 9- LEAD RISK ASSESSMENT SPREADSHEET
CALIFORNIA DEPARTMENT OF TOXIC SUBSTANCES CONTROL

USERS GUIDE to Leadspread Version 9

INPUT	
MEDIUM	LEVEL
Lead in Soil/Dust (µg/g)	10.02
Respirable Dust (µg/cubic m)	1.5

EXPOSURE PARAMETERS

Parameter	units	adults	children
Days per week	days/wk	7	
Days per week, occupational	-	5	
Geometric Standard Deviation	-	1.6	
Blood lead level of concern	(µg/dl)	1.1	1
Skin area, residential	square cm	6032	2373
Skin area occupational	square cm	6032	
Soil adherence	µg/square cm	70	200
Dermal uptake constant	(µg/dl)/(µg/day)	0.00027	0.00048
Soil ingestion	mg/day	30	80
Soil ingestion, pica	mg/day		1000
Ingestion constant	(µg/dl)/(µg/day)	0.09	0.16
Bioavailability	unitless	0.6	
Breathing rate	cubic meter/day	20	10
Inhalation constant	(µg/dl)/(µg/day)	0.082	0.192

Click here for REFERENCES

OUTPUT

ENDPOINT and RECEPTOR	50th Percentile Change in Blood Pb (µg/dl)	90th Percentile Change in Blood Pb (µg/dl)	95th Percentile Change in Blood Pb (µg/dl)	PRG-90 (µg/g)	PRG-95 (µg/g)
BLOOD Pb, ADULT	0.02	0.03	0.04	356	301
BLOOD Pb, CHILD	0.1	0.1	0.2	70	59
BLOOD Pb, PICA CHILD	1.0	1.8	2.1	6	5
BLOOD Pb, OCCUPATIONAL	0.0	0.0	0.0	499	421

PATHWAYS

ADULTS	Residential Pathway Contribution	Residential Pathway Contribution	Residential Pathway Contribution	Occupational Pathway contribution	Occupational Pathway contribution	Occupational Pathway contribution
Pathway	PEF*	µg/dl	percent	PEF	µg/dl	percent
Soil Contact	6.8E-5	0.00	4%	4.9E-5	0.00	4%
Soil Ingestion	1.6E-3	0.02	96%	1.2E-3	0.01	96%
Inhalation	2.5E-6	0.00	0.1%	1.8E-6	0.00	0.1%

CHILDREN	Typical Pathway contribution	Typical Pathway contribution	Typical Pathway contribution	with pica Pathway contribution	with pica Pathway contribution	with pica Pathway contribution
Pathway	PEF*	µg/dl	percent	PEF	µg/dl	percent
Soil Contact	1.4E-4	0.00	1.7%		0.00	0.1%
Soil Ingestion	7.7E-3	0.08	98%	9.6E-2	0.96	100%
Inhalation	2.9E-6	0.00	0.0%		0.00	0.0%

Click here for Equations

*Pathway Exposure Factor

LeadSpread 9- LEAD RISK ASSESSMENT SPREADSHEET
CALIFORNIA DEPARTMENT OF TOXIC SUBSTANCES CONTROL

USERS GUIDE to Leadspread Version 9

INPUT	
MEDIUM	LEVEL
Lead in Soil/Dust (µg/g)	60
Respirable Dust (µg/cubic m)	1.5

EXPOSURE PARAMETERS

Parameter	units	adults	children
Days per week	days/wk	7	
Days per week, occupational	-	5	
Geometric Standard Deviation	-	1.6	
Blood lead level of concern	(µg/dl)	1.1	1
Skin area, residential	square cm	6032	2373
Skin area occupational	square cm	6032	
Soil adherence	µg/square cm	70	200
Dermal uptake constant	(µg/dl)/(µg/day)	0.00027	0.00048
Soil ingestion	mg/day	30	80
Soil ingestion, pica	mg/day		1000
Ingestion constant	(µg/dl)/(µg/day)	0.09	0.16
Bioavailability	unitless	0.6	
Breathing rate	cubic meter/day	20	10
Inhalation constant	(µg/dl)/(µg/day)	0.082	0.192

Click here for REFERENCES

OUTPUT

ENDPOINT and RECEPTOR	50th Percentile Change in Blood Pb (µg/dl)	90th Percentile Change in Blood Pb (µg/dl)	95th Percentile Change in Blood Pb (µg/dl)	PRG-90 (µg/g)	PRG-95 (µg/g)
BLOOD Pb, ADULT	0.10	0.19	0.22	356	301
BLOOD Pb, CHILD	0.5	0.9	1.0	70	59
BLOOD Pb, PICA CHILD	5.8	10.5	12.5	6	5
BLOOD Pb, OCCUPATIONAL	0.1	0.1	0.2	499	421

PATHWAYS

ADULTS	Residential Pathway Contribution	Residential Pathway Contribution	Residential Pathway Contribution	Occupational Pathway contribution	Occupational Pathway contribution	Occupational Pathway contribution
Pathway	PEF*	µg/dl	percent	PEF	µg/dl	percent
Soil Contact	6.8E-5	0.00	4%	4.9E-5	0.00	4%
Soil Ingestion	1.6E-3	0.10	96%	1.2E-3	0.07	96%
Inhalation	2.5E-6	0.00	0.1%	1.8E-6	0.00	0.1%

CHILDREN	Typical Pathway contribution	Typical Pathway contribution	Typical Pathway contribution	with pica Pathway contribution	with pica Pathway contribution	with pica Pathway contribution
Pathway	PEF*	µg/dl	percent	PEF	µg/dl	percent
Soil Contact	1.4E-4	0.01	1.7%		0.01	0.1%
Soil Ingestion	7.7E-3	0.46	98%	9.6E-2	5.76	100%
Inhalation	2.9E-6	0.00	0.0%		0.00	0.0%

Click here for Equations

*Pathway Exposure Factor

1				**Background Statistics for Uncensored Full Data Sets**								
2			**User Selected Options**									
3			Date/Time of Computation	ProUCL 5.2 6/21/2023 11:48:54 AM								
4			From File	WorkSheet.xls								
5			Full Precision	OFF								
6			Confidence Coefficient	95%								
7			Coverage	95%								
8			New or Future K Observations	1								
9			Number of Bootstrap Operations	2000								
10												
11	**C0**											
12												
13	**General Statistics**											
14						Total Number of Observations	60			Number of Distinct Observations	39		
15										Number of Missing Observations	2		
16						Minimum	5.3			First Quartile	10.4		
17						Second Largest	57			Median	18		
18						Maximum	60			Third Quartile	27		
19						Mean	20.71			SD	13.49		
20						Coefficient of Variation	0.652			Skewness	1.215		
21						Mean of logged Data	2.829			SD of logged Data	0.651		
22													
23						**Critical Values for Background Threshold Values (BTVs)**							
24						Tolerance Factor K (For UTL)	2.017			d2max (for USL)	3.027		
25													
26						**Normal GOF Test**							
27						Shapiro Wilk Test Statistic	0.871			**Normal GOF Test**			
28						1% Shapiro Wilk P Value	7.8370E-7			Data Not Normal at 1% Significance Level			
29						Lilliefors Test Statistic	0.15			**Lilliefors GOF Test**			
30						1% Lilliefors Critical Value	0.132			Data Not Normal at 1% Significance Level			
31						**Data Not Normal at 1% Significance Level**							
32													
33						**Background Statistics Assuming Normal Distribution**							
34						95% UTL with 95% Coverage	47.92			90% Percentile (z)	38		
35						95% UPL (t)	43.44			95% Percentile (z)	42.9		
36						95% USL	61.55			99% Percentile (z)	52.1		
37													
38						**Gamma GOF Test**							
39						A-D Test Statistic	0.681			**Anderson-Darling Gamma GOF Test**			
40						5% A-D Critical Value	0.76			Detected data appear Gamma Distributed at 5% Significance Level			
41						K-S Test Statistic	0.101			**Kolmogorov-Smirnov Gamma GOF Test**			
42						5% K-S Critical Value	0.116			Detected data appear Gamma Distributed at 5% Significance Level			
43						**Detected data appear Gamma Distributed at 5% Significance Level**							
44													
45						**Gamma Statistics**							
46						k hat (MLE)	2.633			k star (bias corrected MLE)	2.513		
47						Theta hat (MLE)	7.863			Theta star (bias corrected MLE)	8.241		
48						nu hat (MLE)	316			nu star (bias corrected)	301.5		
49						MLE Mean (bias corrected)	20.71			MLE Sd (bias corrected)	13.06		
50													
51						**Background Statistics Assuming Gamma Distribution**							
52						95% Wilson Hilferty (WH) Approx. Gamma UPL	46.09			90% Percentile	38.2		

53	95% Hawkins Wixley (HW) Approx. Gamma UPL					46.91					95% Percentile	45.77
54	95% WH Approx. Gamma UTL with 95% Coverage					53.76					99% Percentile	62.34
55	95% HW Approx. Gamma UTL with 95% Coverage					55.37						
56					95% WH USL	82.24					95% HW USL	88.25
57												
58	**Lognormal GOF Test**											
59					Shapiro Wilk Test Statistic	0.947	**Shapiro Wilk Lognormal GOF Test**					
60					10% Shapiro Wilk P Value	0.0206	Data Not Lognormal at 10% Significance Level					
61					Lilliefors Test Statistic	0.108	**Lilliefors Lognormal GOF Test**					
62					10% Lilliefors Critical Value	0.104	Data Not Lognormal at 10% Significance Level					
63	**Data Not Lognormal at 10% Significance Level**											
64												
65	**Background Statistics assuming Lognormal Distribution**											
66					95% UTL with 95% Coverage	62.91					90% Percentile (z)	38.98
67					95% UPL (t)	50.69					95% Percentile (z)	49.38
68					95% USL	121.4					99% Percentile (z)	76.96
69												
70	**Nonparametric Distribution Free Background Statistics**											
71	**Data appear Gamma Distributed at 5% Significance Level**											
72												
73	**Nonparametric Upper Limits for Background Threshold Values**											
74					Order of Statistic, order	60					95% UTL with 95% Coverage	60
75					Approx, f used to compute achieved CC	1.553	Approximate Actual Confidence Coefficient achieved by UTL					0.808
76							Approximate Sample Size needed to achieve specified CC					59
77	95% Percentile Bootstrap UTL with 95% Coverage					57.15					95% BCA Bootstrap UTL with 95% Coverage	57.15
78					95% UPL	52.85					90% Percentile	40.3
79					90% Chebyshev UPL	61.52					95% Percentile	50.15
80					95% Chebyshev UPL	80.02					99% Percentile	58.23
81					95% USL	60						
82												
83	Note: The use of USL tends to yield a conservative estimate of BTV, especially when the sample size starts exceeding 20.											
84	Therefore, one may use USL to estimate a BTV only when the data set represents a background data set free of outliers											
85	and consists of observations collected from clean unimpacted locations.											
86	The use of USL tends to provide a balance between false positives and false negatives provided the data											
87	represents a background data set and when many onsite observations need to be compared with the BTV.											

Table 11
Background Threshold Value for Arsenic
Proposed Arcade Middle School, Sacramento, CA

Analyte	Unit	Number of Samples	Detection Rate	Mean	Std Dev	Min Detected	Max Detected	Distribution	Background Threshold Value (BTV) Method	Selected BTV
Arsenic	mg/kg	12	100%	3.883	0.263	2.5	6.2	Normal	95% UTL (Normal) with 95% Coverage	**6.2**

Notes:
The background data set consists of 12 Arcade data points.
If duplicate exists, the average of primary and duplicate results is used as a single data point.
UTL - Upper Tolerance Limit
USEPA. 2022. ProUCL Version 5.2 (Software). Retrieved from https://www.epa.gov/land-research/proucl-software. June.

Table 12 - Nomenclature for Current Sampling

Contractor Nomenclature	AECOM Nomenclature	Sample Type	Portion of Site
SG-1-5' & 10	SG-01	SG - VOCs	Northwest
SG-2-5 & 10'	SG-02	SG - VOCs	Northwest
--	SB-01	Soil - Total Arsenic and Lead	Northwest
--	SB-02	Soil - Total Arsenic and Lead	Northwest
AFMS-12As	SB-03	Soil - Total Arsenic and Lead	Southwest
AFMS-11As	SB-04	Soil - Total Arsenic and Lead	Southwest
AFMS-10As	SB-05	Soil - Total Arsenic and Lead	Southwest
AFMS-8As	SB-06	Soil - Total Arsenic and Lead	South
AFMS-6As	SB-07	Soil - Total Arsenic and Lead	South
AFMS-4As	SB-08	Soil - Total Arsenic and Lead	South
AFMS-2As	SB-09	Soil - Total Arsenic and Lead	South
AFMS-9As	SB-10	Soil - Total Arsenic and Lead	South
AFMS-7As	SB-11	Soil - Total Arsenic and Lead	South
AFMS-5As	SB-12	Soil - Total Arsenic and Lead	South
AFMS-3As	SB-13	Soil - Total Arsenic and Lead	South
AFMS-1As	SB-14	Soil - Total Arsenic and Lead	Center East
--	SB-15	Soil - Lead/PCBS/OCPS	North
AFMS-35	SB-16	Soil - Lead/PCBS/OCPS	North
AFMS-34	SB-17	Soil - Lead/PCBS/OCPS	North
AFMS-33	SB-18	Soil - Lead/PCBS/OCPS	North
AFMS-32	SB-19	Soil - Lead/PCBS/OCPS	North
SB-4 5'	SB-20	Soil - Lead/PCBS/OCPS	North
AFMS-9	SB-21	Soil - Lead/PCBS/OCPS	Center East
AFMS-11	SB-22	Soil - Lead/PCBS/OCPS	Center East
--	SB-23	Soil - Lead/PCBS/OCPS	Center East
AFMS-14	SB-24	Soil - Lead/PCBS/OCPS	Center East
AFMS-10	SB-25	Soil - Lead/PCBS/OCPS	Center East
AFMS-8	SB-26	Soil - Lead/PCBS/OCPS	Center East
AFMS-12	SB-27	Soil - Lead/PCBS/OCPS	Center East
AFMS-13	SB-28	Soil - Lead/PCBS/OCPS	Center East
--	SB-29	Soil - Lead/PCBS/OCPS	Center East
AFMS-15	SB-30	Soil - Lead/PCBS/OCPS	Center East
AFMS-17	SB-31	Soil - Lead/PCBS/OCPS	Center East
AFMS-18	SB-32	Soil - Lead/PCBS/OCPS	Center East
AFMS-19	SB-33	Soil - Lead/PCBS/OCPS	Center East
AFMS-7	SB-34	Soil - Lead/PCBS/OCPS	Center East
AFMS-20	SB-35	Soil - Lead/PCBS/OCPS	Center
AFMS-31	SB-36	Soil - Lead/PCBS/OCPS	Center
AFMS-30	SB-37	Soil - Lead/PCBS/OCPS	Center
AFMS-29	SB-38	Soil - Lead/PCBS/OCPS	Center
AFMS-45	SB-39	Soil - Lead/PCBS/OCPS	Center
AFMS-40	SB-40	Soil - Lead/PCBS/OCPS	Center West
AFMS-39	SB-41	Soil - Lead/PCBS/OCPS	Center West
AFMS-38	SB-42	Soil - Lead/PCBS/OCPS	Center West
AFMS-41	SB-43	Soil - Lead/PCBS/OCPS	Center West
AFMS-44	SB-44	Soil - Lead/PCBS/OCPS	Center West

AFMS-28	SB-45	Soil - Lead/PCBS/OCPS	Center
AFMS-21	SB-46	Soil - Lead/PCBS/OCPS	Center
AFMS-22	SB-47	Soil - Lead/PCBS/OCPS	Center
AFMS-23	SB-48	Soil - Lead/PCBS/OCPS	Center
AFMS-6	SB-49	Soil - Lead/PCBS/OCPS	Center
AFMS-25	SB-50	Soil - Lead/PCBS/OCPS	Center South
AFMS-26	SB-51	Soil - Lead/PCBS/OCPS	Center South
AFMS-27	SB-52	Soil - Lead/PCBS/OCPS	Center South
AFMS-24	SB-53	Soil - Lead/PCBS/OCPS	Center South
AFMS-5	SB-54	Soil - Lead/PCBS/OCPS	Center South
AFMS-4	SB-55	Soil - Lead/PCBS/OCPS	Center South
AFMS-3	SB-56	Soil - Lead/PCBS/OCPS	Center South
AFMS-2	SB-57	Soil - Lead/PCBS/OCPS	Center South
AFMS-1	SB-58	Soil - Lead/PCBS/OCPS	Center South
--	SB-59	Soil - Lead/PCBS/OCPS	Center
--	SB-60	Soil - Lead/PCBS/OCPS	Center
--	SB-61	Soil - Lead/PCBS/OCPS	Center
--	SB-62	Soil - Lead/PCBS/OCPS	Center
--	SB-63	Soil - Lead/PCBS/OCPS	Center West
--	SB-64	Soil - Lead/PCBS/OCPS	Center West
--	SB-65	Soil - Lead/PCBS/OCPS	Center West
--	SB-66	Soil - Lead/PCBS/OCPS	Center West
--	SB-67	Soil - Lead/PCBS/OCPS	Center West
--	SB-68	Soil - Lead/PCBS/OCPS	Center West
AFMS-37	SB-69	Soil - Lead/PCBS/OCPS	Center West
--	SB-70	Soil - Lead/PCBS/OCPS	Center West
AFMS-36	SB-71	Soil - Lead/PCBS/OCPS	Center West
--	SB-72	Soil - Lead/PCBS/OCPS	Center West
--	SB-73	Soil - Lead/PCBS/OCPS	Center West
--	SB-74	PCBS	North West
--	SB-75	PCBS	North West
--	SB-76	PCBS	North West
--	SB-77	PCBS	North West
AFMS-42	SB-78	Soil - Lead/PCBS/OCPS	Center
AFMS-43	SB-79	Soil - Lead/PCBS/OCPS	Center
--	SB-80	Soil - Lead/PCBS/OCPS	Center
--	SB-81	Soil - Lead/PCBS/OCPS	
--	SB-82	Soil - Lead/PCBS/OCPS	West
--	SB-83	Soil - Lead/PCBS/OCPS	West
--	SB-84	Soil - Lead/PCBS/OCPS	West
--	SB-85	Soil - Lead/PCBS/OCPS	West
--	SB-86	Soil - Lead/PCBS/OCPS	West

SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2023-2024

AUGUST 8

San Juan Education Foundation Update – R	Allen
*Consolidated Application, Spring Report 2022-2023 – A	Calvin
*2023-2024 School Plan for Student Achievement (SPSAs) – A	Calvin

AUGUST 22

2023-2024 Start of School – R	Slavensky
Declaration of Need for Fully Qualified Educators – A	Toto
Exemption to the Separation-From-Service Requirement – A	Toto
Williams Complaint Report – R	Gaddis

SEPTEMBER 12

Recognition: 2024 Teachers of the Year – A	Toto
2022-2023 Unaudited Actuals and 2023-2024 Revised Budget – A	Stahlheber

D=discussion; A=action; *=consent; R=report; PC=public comment