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

Michael McKibbin, Ed.D., President
Zima Creason, Vice President
Pam Costa, Clerk
Saul Hernandez, Member
Paula Villescaz, 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 28, 2022

A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS – 5:30 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 – 5:30 p.m.

1. Student expulsions in three cases (Education Code section 48918[f]).
2. Collective bargaining matters – discussion with negotiator Daniel Thigpen, Senior Director, Labor Relations, 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).
3. Personnel Matters (Government Code section 54957).
   a. Superintendent's evaluation.

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

D. APPROVAL OF THE MINUTES – June 14, 2022, regular meeting, pages 2438-2442.

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

1. **Staff Reports**
2. **Board-appointed/District Committees**
3. **Employee Organizations**
4. **Other District Organizations**
5. **Closed Session/Expulsion Actions** (Government Code section 54957.1)

F. VISITOR COMMENTS – 6:40 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-29 – 7:10 p.m.

Action: The administration recommends that the consent calendar, G-1 through G-29, 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, separations, reassignments/change in work year and charter school personnel actions.

2. *Purchasing Report – purchase orders and service agreements, change orders and piggyback contracts.

3. *Business/Financial Report – notices of completion.

4. Acceptance of the following gifts:
   Bella Vista High School: from Bella Vista Track Club – for track camera: $1,235; from Bella Vista Student Body – for two iPad Air Tablets: $1,183.09.
   Camp Winthers: from San Juan Education Foundation: $795.
   Mesa Verde High School: from Kona Ice Roseville: $100; from Sherrie Marlette – for football: $30; from Crystal Mendez – for football: $45.

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

6. *Adoption of new Board Policy 4113.5 Working Remotely. (Discussed: 06/14/2022)

7. *Approval of the 2021-2022 Actuarial Report (OPEB – other post-employment benefits).

8. *Approval of short-term warehouse/delivery worker position for Business Support Services effective 7/1/2022 until 12/22/2022.

9. *Approval of short-term custodial position for Maintenance and Operations effective 7/1/2022 until 12/22/2022.

10. *Approval of revisions to the certificated guest teacher salary schedule.

11. *Approval of revision to the audio-visual (AV) technician for performing arts center rate on the short-term salary schedule.

12. *Approval of revisions to the salary schedules for San Juan Administrators Association (SJAA), San Juan Professional Educators Coalition (SJPEC), California School Employees Association (CSEA), San Juan Supervisors Association (SJSA) and Confidential Group.

13. *Acceptance of the 2020-2021 Annual Independent Financial Audit Report for Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy.

14. *Acceptance of the 2020-2021 Annual Independent Financial Audit Report for California Montessori Project.

15. *Acceptance of the 2020-2021 Annual Independent Financial Audit Report for Gateway International School.

16. *Acceptance of the 2020-2021 Annual Independent Financial Audit Report for Golden Valley Orchard Charter and Golden Valley River Charter.

17. *Acceptance of the 2020-2021 Annual Independent Financial Audit Report for Options For Youth.

18. *Acceptance of the 2020-2021 Annual Independent Financial Audit Report for Visions In Education.

19. *Approval of corrections to the 2023-2024 school year calendar which was adopted on June 22, 2021.

20. *Approval of the Coronavirus Aid, Relief and Economic Security (CARES) Act budget modification for Head Start.

21. *Approval of the 2022-2023 School Plan for Student Achievement (SPSA) and corresponding budgets for each school site, including those that have been identified for Comprehensive Support and Improvement (CSI).

22. *Approval to implement the following grant: Sacramento Food Bank and Family Services Partner Agency Capacity Grant, Winter 2022.

23. *Approval to implement the following grant, if funded: Frank Nigro Columbian Foundation Supporting People with Intellectual Disabilities Inc. Grant, 2022.

24. *Approval to implement the following grant: Indian Education Formula Grant Program, 2022-2023.

25. *Approval to implement the following grant, if funded: Classified School Employee Teacher Credentialing Program Grant, 2021-2026.

26. *Approval to implement the following grant, if funded: Strengthening Career and Technical Education for the 21st Century Act (Perkins V), 2022-2023.

27. *Approval to implement the following grant, if funded: Agricultural Career Technical Education Incentive Grant, 2022-2023.

28. *Adoption of Resolution No. 4030, approving the fourth amendment to the lease agreement for John Barrett Middle School new construction project no. 004-9512-P1 between San Juan Unified School District and Landmark Modernization Contractors dba Landmark Construction.

29. *Certification that the June 14, 2022, absence of board member Zima Creason occurred due to illness, pursuant to Education Code 35120(c) and Board Bylaw 9250.

*Material provided.

H. CONSENT CALENDAR (continued, if necessary)

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

I. BUSINESS ITEMS

1. California School Dashboard Local Indicators – 7:15 p.m. (Bassanelli)

Material provided.

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

2. Local Control and Accountability Plan – 7:35 p.m. (Bassanelli)

Material provided. (Public Hearing/Discussed: 06/14/2022)

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

3. Choices Charter School California School Dashboard Local Indicators – 7:40 p.m. (Ginter)

Material provided.

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

4. Choices Charter School Local Control and Accountability Plan – 7:50 p.m. (Ginter)

Material provided. (Public Hearing/Discussed: 06/14/2022)

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

5. Data Regarding Function and Format of the Local Control and Accountability Plan Parent Advisory Committee – 7:55 p.m. (Allen)

Material provided.

Discussion: regarding data as it relates to the function and format of the district's Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC).

6. Adoption of the 2022-2023 Budget – 8:15 p.m. (Stahlheber)
Material provided. (Public Hearing/Discussed: 06/14/2022)

Action: The superintendent is recommending that the board adopt the 2022-2023 budget, including the approval of 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 approve the revisions to the 2021-2022 budget.

7. Public Hearing: Temporary Interfund Borrowing of Cash – 8:20 p.m. (Stahlheber)
Material provided.

Public Hearing/Action: The superintendent is recommending that the board hold a public hearing and adopt Resolution No. 4029 to permit temporary interfund borrowing of cash.

8. Public Hearing: Conveyance of Permanent Easement at Transportation Yard – 8:25 p.m. (Camarda)
Material provided. (Discussed: 06/14/2022)

Public Hearing/Action: regarding the proposed conveyance at the district's transportation yard, 3050 Orange Grove Avenue, North Highlands, California and to adopt Resolution No. 4028 conveying one permanent easement at the district's transportation yard to the Sacramento Municipal Utility District (SMUD).

J. BOARD REPORTS – 8:30 p.m.

K. FUTURE AGENDA – 8:40 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 – 8:45 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 14, 2022

Regular Meeting
Board of Education
5:30 p.m.

Open Session/Call to Order/Announcement of Closed Session Topics (A)
The June 14 regular meeting was called to order by the president, Dr. Michael McKibbin. The board meeting was held in person and also livestreamed on the district's YouTube channel.

Roll Call
Present:
Michael McKibbin, Ed.D., president
Pam Costa, clerk
Saul Hernandez, member
Paula Villescaz, member
Absent:
Zima Creason, vice president

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]); to discuss with negotiator Daniel Thigpen, Senior Director of Labor Relations, 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); and to discuss one personnel matter (Government Code section 54957) – 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 Dr. Michael McKibbin, who then led the group in the Pledge of Allegiance.

Minutes Approved (D)
It was moved by Mr. Hernandez, seconded by Ms. Villescaz, that the minutes of the May 24 regular meeting be approved. MOTION CARRIED 3-0-1 [AYES: McKibbin, Hernandez, Villescaz; NOES: None: ABSTAIN: Costa; ABSENT: Creason].

Staff Reports (E-1)
Superintendent Kern presented board member Pam Costa with a certificate of recognition, acknowledging her 50 years of service with the San Juan Unified School District.

Superintendent Kern shared information about the Most Valued Partners reception that took place last week, where the district's community partners were recognized.

Board-appointed/District /Committees (E-2)
Kem Brown, chair of the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC), provided an update on the work of the committee.

Closed Session/Expulsion Actions (E-5)
Ms. Costa reported that the board voted unanimously to accept a hearing panel's recommendation of one expulsion in case number S-53 and to accept as written one stipulated suspended expulsion in case number S-59.

Visitor Comments (F)
Michael Seaman made comments about middle schools in the Arden-Arcade area, specifically the Creekside school site.

Juan Yniguez spoke regarding the proposed move of Katherine Johnson Middle School to the Creekside location.

Faye Grundel spoke about the furniture replacement process at Thomas Edison Language Institute.

Richard Thompson commented about the proposed changes to the Creekside school site.

Carolina Flores, who first gave her comments in Spanish and then in English, spoke about student outcomes at Encina.

Tom Nelson made comments about the relocation of Katherine Johnson Middle School.

Consent Calendar Approved (G-1/G-12)
Ms. Costa pulled item G-13. It was moved by Ms. Costa, seconded by Mr. Hernandez, that the consent calendar items G-1 through G-12 be approved. MOTION CARRIED UNANIMOUSLY [AYES: McKibbin, Costa, Hernandez, Villescaz; NOES: None; ABSENT: Creason].

Personnel (G-1)
Appointments, leaves of absence, separations 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 and zero dollar contract – approved as submitted.

Business/Financial Report (G-3)
Notices of completion and warrants and payroll – approved as submitted.

Gifts (G-4)
Acceptance of gifts to Bella Vista High School, Skycrest Elementary School and Thomas Edison Language Institute.

Expanded Learning Opportunities Program (ELO-P) Plan (G-5)
Approval of the Expanded Learning Opportunities Program (ELO-P) Plan. (Discussed: 05/24/2022)

CIF Superintendent's Designation of Athletic League Representatives (G-6)
Approval of California Interscholastic Federation (CIF) superintendent's designation of athletic league representatives for the 2022-2023 school year.

Special Education Local Plan (G-7)
Approval of the 2022-2023 Special Education Local Plan sections A, D and E.

Charter School Memorandums of Understanding (G-8)
Approval of Memorandums of Understanding between SJUSD and the following charter schools: (a) San Juan Choices Charter School; (b) Golden Valley Charter School (River School); (c) Golden Valley Charter School (Orchard School) effective July 1, 2022–June 30, 2025; and (d) Options for Youth – San Juan effective July 1, 2022–June 30, 2026.

Early Childhood Education Program Self-Evaluation (G-9)
Approval of the California State Preschool Program (CSPP) and Children's Center (CCTR) Program, Program Self-Evaluation for the 2021-2022 school year

2022 High School Scholarship Awards (G-10)
Approval of the 2022 high school scholarship award for El Camino Fundamental High School.

Lease Amendment No. 4: United Cerebral Palsy of Sacramento and Northern California (G-11)
Approval of the fourth amendment to the facility lease agreement for United Cerebral Palsy of Sacramento and Northern California at 4640 Orange Grove Avenue, Sacramento, California 95841 for 2022-2023.

Resolution No. 4024: Lease Amendment Earl LeGette Elementary School (G-12)
Adoption of Resolution No. 4024 approving the second amendment to the lease agreement for the Earl LeGette Elementary School modernization project no. 127-9495-P1 and new construction project no. 127-9512-P1 between SJUSD and Flint Builders Inc.

Consent Calendar Continued (H)
Certification of Absence: Pam Costa (G-13)
Certification that the May 24, 2022, absence of board member Pam Costa occurred due to illness, pursuant to Education Code 35120(c) and Board Bylaw 9250.

It was moved by Ms. Villescaz, seconded by Mr. Hernandez, that the consent calendar item G-13 be approved. MOTION CARRIED 3-0-1 [AYES: McKibbin, Hernandez, Villescaz; NOES: None; ABSTAIN: Costa; ABSENT: Creason].

Public Hearing: Local Control and Accountability Plan (I-1)
Deputy Superintendent of Schools and Student Support Melissa Bassanelli introduced Director of Continuous Improvement and LCAP Gianfranco Tornatore who gave a detailed presentation on the district's LCAP. Dr. Tornatore provided an overview of the LCAP development process, an update on the goals and actions, a budget overview for parents and engagement of the LCAP PAC. Dr. McKibbin declared the topic of the LCAP a public hearing and invited the public to speak. There being no questions or comments from the public, Dr. McKibbin declared the public hearing closed. Board members then made comments and posed questions, which staff addressed. Mr. Hernandez asked clarifying questions about which groups of students are served by the LCAP. Ms. Costa commended staff on a well written report, noting the input from 38 educational partners. Ms. Costa inquired about a meeting that took place on June 1 with four LCAP PAC members. Dr. Tornatore explained that LCAP PAC chairpersons hold a monthly planning meeting prior to the next regularly scheduled LCAP PAC monthly meeting, which is permissible under the Greene Act. LCAP PAC chair Kem Brown clarified that four smaller working meetings took place; recommendations from all 18 LCAP PAC members were accumulated at these meetings and then one additional smaller meeting took place on June 1 to prioritize the recommendations. Ms. Brown explained that at the regularly scheduled LCAP PAC meeting where the recommendations were to be presented and voted upon, that the vote was unable to take place due to lack of quorum. Ms. Costa expressed support for having the LCAP PAC operate under the Brown Act rather than the Greene Act. Ms. Villescaz noted the heavy workload and steep learning curve of the committee, acknowledging that other board advisory committees have a different level of accountability and dynamic since they are comprised of board-appointed committee members. Dr. McKibbin inquired about the educational partners and community engagement outreach process that took place. Dr. Tornatore explained the process and reaffirmed that the information collected was shared with the LCAP PAC, who gave recommendations based on the information. Dr. McKibbin asked additional questions about the June 1 meeting that took place, which Ms. Brown answered. Former LCAP PAC chair Tom Nelson spoke about the Brown Act versus the Greene Act as it relates to the LCAP PAC. Ms. Villescaz expressed that her original expectation of the committee was that any discussion and/or recommendations that were brought to the board were a reflection of the committee as a whole, not individual committee members. Ms. Villescaz also noted that it might be appropriate to revisit some of the provisions of the committee in the future. Action was scheduled for June 28.

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 Tony Oddo 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 2022-2023 budget overview of revenues and expenditures. Dr. McKibbin 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, Dr. McKibbin declared the public hearing closed. Ms. Villescaz applauded the expanded breakfast offerings. Dr. McKibbin asked clarifying questions about graduation rates, which Mr. Oddo addressed. Board members congratulated Mr. Oddo on his retirement and thanked him for his years of service. Action was scheduled for June 28.

Universal Prekindergarten Planning and Implementation (I-3)
Assistant Superintendent of Elementary Education Amberlee Townsend-Snider introduced Director of Elementary/K-8 Education Cassandra Bennett Porter who provided an update on the new state funding for Universal Prekindergarten (UPK) and implementation of the district's phased-in expansion plan. Ms. Bennett Porter discussed the five focus areas for planning, vision and coherence, integration with the Expanded Learning Opportunities Program (ELO-P), and themes that emerged from community engagement input sessions. Ms. Bennett Porter also spoke about strategies for workforce

development and professional learning offerings, the impact on facilities, services and operations, and immediate and ongoing next steps. Board members made comments regarding the opportunities and challenges of the expansion and asked clarifying questions regarding staff development, which staff addressed.

Resolution No. 4023: Affirming Safe Learning Environments (I-4)
Chief of Staff Trent Allen presented the item, stating that the resolution would affirm the board and district's commitment to safety planning to include: the proper use of drills and exercises; campus safety assessments; continued collaboration with community partners to improve safety; the urging of local, state and federal officials to invest in school facility improvements and wrap around services that help schools expand partnerships to aid in the prevention of bullying, harassment, discrimination and violence; and an investment of $10 million in voter-approved bond funds to address improvements to make campuses safer.

Public Comment:
Colonel Robert Kalteis expressed his concerns regarding school safety at Del Campo and other schools in the district.

Ms. Villescaz made comments about the age of some of the district facilities, and she also stated that while student safety is important that gun violence still needs to be addressed. Mr. Hernandez noted that this will not be an easy task since many campuses are open and adjacent to parks. Ms. Costa expressed appreciation for the resolution, stating that it is not a 100 percent solution but it will help to make campuses safer. Dr. McKibbin asked if there were any preliminary ideas about where the dollars will be spent. Mr. Allen explained there are different ways to prioritize improvements and that the Comprehensive School Safety Assessments will be used to guide the work. Superintendent Kern said that approximately $30 million in needs have been identified throughout the district so this is just the beginning of the process. Dr. McKibbin said he supports the previous comments that were made about gun violence and he inquired about student mental health, which Mr. Allen explained the mental health response process that is in place at school sites. Dr. McKibbin also asked if there is a plan to expand any safety programs, which Mr. Allen said this resolution is a facilities-based plan due to the use of bond funds and no programmatic changes are planned at this time.

It was moved by Mr. Costa, seconded by Ms. Villescaz, to adopt Resolution No. 4023 affirming San Juan Unified's commitment to prioritizing safe learning environments through the allocation of fiscal resources, investment in staffing and collaboration with community. MOTION CARRIED UNANIMOUSLY [AYES: McKibbin, Costa, Hernandez, Villescaz; NOES: None; ABSENT: Creason].

Public Hearing: Presentation of the 2022-2023 Budget (I-5)
Chief Financial Officer Jennifer Stahlheber presented the proposed 2022-2023 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. Dr. McKibbin declared the topic of the 2022-2023 budget a public hearing and invited the public to speak. There being no questions or comments from the public, Dr. McKibbin declared the public hearing closed. Action was scheduled for June 28.

Resolution No. 4027: Notice of Intent to Convey Permanent Easement at Transportation Yard (I-6)
Chief Operations Officer Frank Camarda presented the item, explaining that the easement is necessary in order to provide infrastructure upgrades for the new electric school buses. It was moved by Mr. Hernandez, seconded by Ms. Villescaz, to adopt Resolution No. 4027, declaring the intent to convey a permanent easement at the district's transportation yard to the Sacramento Municipal Utility District (SMUD) and to call a public hearing to be held on June 28, 2022. MOTION CARRIED UNANIMOUSLY [AYES: McKibbin, Costa, Hernandez, Villescaz; NOES: None; ABSENT: Creason].

Resolution No. 4025: CEQA Mitigated Negative Declaration and Environmental Findings and Project Approval for the Mesa Verde High School New Construction Lease/Leaseback Project (I-7)
Mr. Camarda presented the item, explaining that the 30-day public review period process produced two comments, which Mr. Camarda read aloud. It was moved by Ms. Villescaz, seconded by Ms. Costa, to adopt Resolution No. 4025 adopting the California Environmental Quality Act (CEQA) Mitigated Negative Declaration (MND), including a Mitigated Monitoring and Reporting Program (MMRP), consisting of approval of findings that the project will not have a significant effect on the environment. MOTION CARRIED UNANIMOUSLY [AYES: McKibbin, Costa, Hernandez, Villescaz; NOES: None; ABSENT: Creason].

Resolution No. 4026: Mesa Verde High School Lease Amendment (I-8)
Mr. Camarda presented the item. It was moved by Mr. Hernandez, seconded by Ms. Costa, to adopt Resolution No. 4026, approving the first amendment to the lease agreement for Mesa Verde High School new construction project between San

Juan Unified School District and Robert A. Bothman Construction. MOTION CARRIED UNANIMOUSLY [AYES: McKibbin, Costa, Hernandez, Villescaz; NOES: None; ABSENT: Creason].

Newly Proposed Board Policy 4113.5 Working Remotely (I-9)
Assistant Superintendent of Human Resources Paul Oropallo presented the item for discussion and answered clarifying questions from the board. Action was scheduled for June 28.

District's Initial Bargaining Proposal with San Juan Professional Educators Coalition Proposal for Successor Contract 2022-2023 (I-10)
Senior Director of Labor Relations Daniel Thigpen presented the topic. Dr. McKibbin stated there were no requests for public comment. It was moved by Mr. Hernandez, seconded by Ms. Costa, to adopt, pursuant to Government Code section 3540 et seq. and district Board Policy 4243.1, the bargaining interests of the Board of Education for negotiations with the San Juan Professional Educators Coalition for 2022-2023. MOTION CARRIED UNANIMOUSLY [AYES: McKibbin, Costa, Hernandez, Villescaz; NOES: None; ABSENT: Creason].

District's Initial Bargaining Proposal with San Juan Supervisors Association Proposal for Successor Contract 2022-2023 (I-11)
Mr. Thigpen presented the topic. Dr. McKibbin stated there were no requests for public comment. It was moved by Ms. Costa, seconded by Ms. Villescaz, to adopt, pursuant to Government Code section 3540 et seq. and district Board Policy 4243.1, the bargaining interests of the Board of Education for negotiations with the San Juan Supervisors Association for 2022-2023. MOTION CARRIED UNANIMOUSLY [AYES: McKibbin, Costa, Hernandez, Villescaz; NOES: None; ABSENT: Creason].

District's Initial Bargaining Proposal with California School Employees Association Initial Proposal for Successor Contract 2022-2023 (I-12)
Mr. Thigpen presented the topic. Dr. McKibbin stated there were no requests for public comment. It was moved by Ms. Villescaz, seconded by Ms. Costa, to adopt, pursuant to Government Code section 3540 et seq. and district Board Policy 4243.1, the bargaining interests of the Board of Education for negotiations with the California School Employees Association, Chapter 127, for 2022-2023. MOTION CARRIED UNANIMOUSLY [AYES: McKibbin, Costa, Hernandez, Villescaz; NOES: None; ABSENT: Creason].

Board Reports (J)
Dr. McKibbin reported that he attended the Lao Family Scholarships award ceremony.

Future Agenda (K)
There were no items added to the future agenda.

Adjournment (L)
At 9:02 p.m., there being no further business, the regular meeting was adjourned.

_____ _____
Michael McKibbin, Ed.D., President Kent Kern, Executive Secretary

Approved: _____
:sc

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-1
MEETING DATE: 06/28/2022
APPROVED:

HUMAN RESOURCES

The following reports are submitted for board approval

Personnel Pages	Page #
Appointments	
Management	1
Certificated	
Classified	1
Leaves of Absence	
Management	
Certificated	
Classified	
Separations	
Management	
Certificated	1-2
Classified	2-3
Pre-Retirement Reduced Workload	
Reassignments/Change in Work Year	3
Errata	
Job Description/Salary Range Change	
Management	
Certificated	
Classified	
Unrepresented	
Cabinet Contracts/Extension of Contract	
Recommendation to Extend A District Intern Credential	
Certificated	
Credential Approval Recommendations	
Certificated	
Charter School Personnel Actions	
Choices	4

1. APPOINTMENTS

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)	
Promotion	Allan, Elizabeth	Prob	Vice Principal	Gold River	07/01/22	
Promotion	Belt, Amanda	Prob	Vice Principal	San Juan	07/01/22	
Promotion	Coartney, Gary	Prob	Vice Principal	Del Campo	07/01/22	
Promotion	Conli, Jana	Prob	Vice Principal	Starr King	07/01/22	
Promotion	David, Julian	Prob	Vice Principal	Starr King	07/01/22	
Promotion	Folger, Chans	Prob	Vice Principal	Howe Ave	07/01/22	
Promotion	Freeman, Sara	Prob	Vice Principal	Will Rogers	07/01/22	
Promotion	Irwin, Bryan	Temp	Principal	Bella Vista	07/01/22	06/23/23
Promotion	Leuschen, Andrea	Prob	Vice Principal	Mesa Verde	07/01/22	
Promotion	Perry, Jon	Prob	Vice Principal	Encina	07/01/22	
Promotion	Roesser, Eric	Prob	Vice Principal	Kingswood	07/01/22	
Promotion	Tateishi, Philip	Prob	Vice Principal	Arcade	07/01/22	
Promotion	Wright, Chris	Prob	Vice Principal	Dyer Kelly	07/01/22	
New Hire	Moynahan, Charles	Prob	Vice Principal	Carnegie	07/21/22	

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Chin, Christopher	Prob	Custodian	Mesa Verde	06/13/22
New Hire	Hanel, Josie	Prob	Intermediate Clerk Typist	Fiscal Services	06/13/22
New Hire	Hann, Richard	Prob	Custodian	Starr King	06/28/22

2. SEPARATIONS

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Andrea, Rachel	Perm	Teacher- ELD	Starr King	06/08/22
Resignation	Brown, Nicole	Perm	Teacher Grade 3	Cowan	06/08/22
Resignation	Cartano, Cynthia	Perm	Teacher Grade 1	Orangevale	06/08/22
Resignation	Castleberry-Laney, Auriana	Prob	Teacher Kindergarten	Greer	06/08/22
Resignation	Chambers, Kimberly	Perm	Teacher Mild/Mod	Arden	06/08/22
Resignation	Champlin, Molly	Prob	Teacher Grade 2	Howe Ave	06/08/22
Resignation	Craig, Matthew	Perm	Teacher Grade 7/8	Churchill	06/08/22
Resignation	Diaz, Nefftaly	Prob	Teacher Grade 9/12	Encina	06/08/22
Resignation	Diaz Lua, Renata	Perm	Teacher Grade 9/12	San Juan	06/08/22
Resignation	Edminston, Danielle	Prob	Teacher Grade 2	Thomas Kelly	06/08/22
Resignation	Engelsgaard, Sarah	Perm	Teacher Kindergarten	Mariposa	06/08/22
Resignation	Farrell, Jenna	Perm	Teacher Grade 4	Oakview	06/08/22
Resignation	Faulk Burgess, Chloe	Perm	Teacher Grade 7/8	Arcade	06/08/22
Resignation	Ferguson, Jessica	Perm	Teacher Grade 4/5	Cottage	06/08/22
Resignation	Fogarty, Gracie	Prob	Teacher Grade 7/8	Starr King	06/08/22
Resignation	Fossett, Victoria	Perm	Teacher Grade 5	Dyer Kelly	06/08/22
Resignation	French, Jamie	Perm	Teacher Grade 1	Whitney Ave	06/08/22
Resignation	Fullner, Michelle	Perm	Teacher Grade 9/12	Encina	06/08/22
Resignation	Gager, Timothy	Perm	Counselor 9/12	Mesa Verde	06/08/22
Resignation	Galante, Guy	Prob	Teacher Grade 4	Mission Ave	06/08/22
Resignation	Gow, Mary	Prob	Teacher Kindergarten	Sierra Oaks	06/08/22
Resignation	Gray, Michael	Perm	Tch- Resource Specialist	Cameron Ranch	06/08/22
Resignation	Grzebyk, Joseph	Perm	Teacher Grade 7/8	Lichen	06/08/22
Resignation	Harrison, Jessica	Perm	Teacher Grade 9/12	San Juan	06/08/22
Resignation	Haskell, Noelle	Perm	Teacher Grade 1	Greer	06/08/22
Resignation	Howe, Matthew	Prob	Teacher Grade 7/8	Churchill	06/08/22
Resignation	Innocent, Leatrice	Prob	Tch-Travel Elem Music	Teaching and Learning	06/08/22
Resignation	Jarquin, Amalia	Perm	Tch- Site Resource	Thomas Edison	06/08/22
Resignation	Johnson, Elle	Perm	Tch-Mod/ Severe	Pasteur	06/08/22
Resignation	Johnson-Esparza, Crystal	Perm	Tch-Site Resource	Del Dayo	06/08/22
Resignation	Kasavan, Sarah	Perm	Tch- Deaf and Hard Hearing	Del Campo	06/08/22
Resignation	King, Lacy	Prob	Counselor	MTSS	06/08/22
Resignation	Lackey, Kirsten	Prob	Tch Mod/Severe	Oakview	06/08/22
Resignation	LaGasca, Carissa	Perm	Teacher Kindergarten	Del Paso Manor	06/08/22
Resignation	Macias, Kelsey	Prob	Teacher Grade 9/12	San Juan	06/08/22
Resignation	Mackin, Rebecca	Perm	Teacher Grade 9/12	Encina	06/08/22
Resignation	Magana-Alfaro, Michelle	Perm	Counselor 9/12	Mira Loma	06/08/22
Resignation	Main, Courtney	Perm	Teacher Grade 3	Greer	06/08/22
Resignation	Millan, Aimee	Prob	Teacher Grade 9/12	San Juan	06/08/22

2. SEPARATIONS (Continued)

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Mora, Adrian	Perm	Tch-Travel Elem Music	Teaching and Learning	06/08/22
Resignation	Mullisen, Luke	Perm	Teacher Grade 7/8	Pasteur	06/08/22
Resignation	Nguyen, Helen	Prob	Counselor	MTSS	06/08/22
Resignation	Norgaard, Kathleen	Perm	Teacher Grade 1	Mariemont	06/08/22
Resignation	O'Briant, Corin	Perm	Teacher Grade 1	Thomas Kelly	06/08/22
Resignation	O'Bryan, Christopher	Perm	Tch-Resource Specialist	San Juan	06/08/22
Resignation	Oswald, Erica	Perm	Teacher Grade 9/12	Encina	06/08/22
Resignation	Prentiss, Michael	Perm	Tch-Mod/ Severe	Special Education Kenneth	06/08/22
Resignation	Prieto, Thomas	Perm	Tch- ELD	Grand Oaks	06/08/22
Resignation	Richards, Anna	Perm	Teacher Grade 1-2 Combo	Skycrest	06/08/22
Resignation	Robbins, Megan	Perm	Teacher Kindergarten	Whitney Ave	06/08/22
Resignation	Robbin, Janna	Perm	Teacher Grade 7/8	Starr King	06/08/22
Resignation	Rodriguez, Jessica	Prob	Counselor	Coyle	06/08/22
Resignation	Rosen, Rebecca	Perm	Tch-Site Resource	Whitney	06/08/22
Resignation	Saunders, Elizabeth	Perm	Counselor	MTSS	06/08/22
Resignation	Schichtel, Nicole	Perm	Tch- Travel Elementary	Teaching and Learning	06/08/22
Resignation	Sherman, Jessica	Prob	Teacher TK	Cottage	06/08/22
Resignation	Skelly, Michael	Perm	Teacher Grade 9/12	El Camino	06/08/22
Resignation	Smith, Anne	Perm	Teacher	Homeschool	06/08/22
Resignation	Stark, Sarah	Perm	Tch- Site Resource	Starr King	06/08/22
Resignation	Stedman, Micah	Perm	Teacher Grade 4	Pasadena	06/08/22
Resignation	Sterling, Julia	Prob	Teacher Grade 7/8	Barrett	06/08/22
Resignation	Tatterson, Patricia	Prob	Tch- Dual Immersion TK-3	Thomas Edison	06/08/22
Resignation	Thomas, Anh	Perm	Counselor	Howe Ave	06/08/22
Resignation	Tolbert, Teresa	Perm	Teacher Grade 9/12	Rio Americano	06/08/22
Resignation	Vick, Kaitlin	Prob	Teacher	Homeschool	06/08/22
Resignation	Watts, Jodi	Perm	Teacher Grade 1-3 Combo	Cottage	06/08/22
Resignation	Webb, Elisha	Perm	Teacher Grade 6	Churchill	06/08/22
Resignation	Wolthus, Cami	Perm	Teacher Grade 9/12	El Camino	06/08/22
Resignation	Yorba, Juliana	Prob	Tch-Travel Elem Art	Teaching and Learning	06/08/22
Retirement	Amador, Jenny	Perm	School Nurse	Health Services	08/15/22
Retirement	Berdrow, Jennifer	Perm	Teacher Preschool	Early Childhood Education	06/08/22
Retirement	Cater, Nikki	Perm	Teacher Grade 7/8	Carnegie	06/08/22
Retirement	Connelly-Molander, Tina	Perm	Teacher Grade 3	Orangevale	06/08/22
Retirement	Cox, Steven	Perm	Teacher Grade 9/12	Mira Loma	06/08/22
Retirement	Junker, Raquel	Perm	Teacher Grade 5	Oakview	06/08/22
Retirement	Keefe, Cynthia	Perm	Teacher Grade 7/8	Pasteur	06/08/22
Retirement	Lathrop, David	Perm	Tch-Travel Elem PE	Teaching and Learning	06/08/22
Retirement	Leograndis, Denise	Prob	Teacher Grade 7/8	Sierra Oaks	06/08/22
Retirement	Margolin, Evelyn	Perm	Tch- Mild/ Mod	Cameron Ranch	06/08/22
Retirement	Mathany, Mary	Perm	Teacher Grade 4	Starr King	06/08/22
Retirement	Mc Williams, Justin	Perm	Teacher Grade 7/8	Sylvan	06/08/22
Retirement	McKee, Karen	Perm	Teacher Preschool	Early Childhood Education	06/08/22
Retirement	McKinnon, Christopher	Perm	Teacher Grade 9/12	Mesa Verde	06/08/22
Retirement	Naugle, Laura	Perm	Teacher Grade 4	Carriage	06/08/22
Retirement	Rogers, Saide	Perm	Teacher Grade 9/12	El Camino	06/08/22
Retirement	Safreno-Winje, Lynda	Perm	Teacher Grade 4	Dewey	06/08/22
Retirement	Tomassetti, Mark	Perm	Tch-Travel Elem Art	Teaching and Learning	06/08/22
Retirement	White, David	Perm	Teacher Grade 7/8	Churchill	06/08/22
Retirement	Woodward, Mark	Perm	Teacher Mod/ Severe	Laurel Ruff	06/08/22

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Albayati, Dalya	Perm	Instructional Assistant III	General Davie	06/07/22
Resignation	Altmiller, Alma	Perm	Instructional Assistant I	Schweitzer	06/07/22
Resignation	Brown, Marque	Perm	Custodian	Howe Ave	06/23/22
Resignation	Celio, Noemi	Prob	Inst Asst/Bil-Spanish	Kingswood	06/07/22
Resignation	Choi, Elizabeth	Prob	Instructional Assistant I	Mariemont	06/07/22
Resignation	Colon, Jackson	Prob	Instructional Assistant I	Skycrest	06/07/22
Resignation	Courtright, Benjamin	Prob	Instructional Assistant	La Entrada Academy	06/02/22
Resignation	Fether, Nathan	Prob	Instructional Assistant I	Deterding	06/07/22
Resignation	Gardner, Aaron	Perm	Instructional Assistant III	Whitney Ave	06/08/22
Resignation	Hill, Kyle	Temp	Instructional Assistant II	Whitney Ave	06/07/22
Resignation	Horton, Amber	Perm	Clerk	Starr King	06/13/22
Resignation	Johnson, Keely	Prob	Instructional Assistant I	Mariemont	06/07/22
Resignation	Kahn, Timothy	Perm	Instructional Assistant II	Laurel Ruff	06/07/22
Resignation	Kruithof, Vivian	Prob	Instructional Assistant I	Gold River Discovery Center	06/07/22
Resignation	Kunert, Arthur	Perm	Nutrition Services Worker I	Mariemont	08/17/22

2. SEPARATIONS (Continued)

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Lopez, Lorie	Perm	Instructional Assistant I	Greer	06/07/22
Resignation	Montesanti, Jessica	Prob	Instructional Assistant I	Trajan	06/07/22
Resignation	Padilla, Morgan	Prob	Instructional Assistant I	Mariemont	06/07/22
Resignation	Padilla, Viviana	Prob	Sch/Community Interv. Spe	Cambridge	06/07/22
Resignation	Peralta, Jennifer	Perm	Instructional Assistant I	Mariemont	06/07/22
Resignation	Peters-Schultz, Debbie	Perm	Nutrition Services Worker I	Schweitzer	06/07/22
Resignation	Robken, Stacy	Perm	Intermediate Clerk Typist	Sylvan	06/13/22
Resignation	Smith, Shelby	Prob	Instructional Assistant I	Schweitzer	06/07/22
Resignation	Taresh, Maisoon	Perm	Instructional Assistant I	Greer	06/07/22
Resignation	Thibodeau, Pamela	Perm	High School Secretary I	Mesa Verde	06/30/22
Resignation	Voda, Timofey	Prob	School Playground Rec Aid	Carmichael	06/07/22
Resignation	Zavorotynska, Ivan	Perm	Child Development Assist	Cambridge ECE	06/07/22
Retirement	Davidson, Gayle	Perm	Child Development Assist-	Coleman ECE	06/08/22
Retirement	Ford, Candice	Perm	Instructional Assistant III	Arlington	06/07/22
Retirement	Ford, John	Perm	Instructional Assistant II	Trajan	06/07/22
Retirement	Gerdel, Robert	Perm	Nutrisvcs Caf Equip Tech I	Nutrition Services	06/30/22
Retirement	Jarvis, Gwendolyn	Perm	Intermediate Clerk Typist	Legette	06/13/22
Retirement	Kalfountzos, Chris	Perm	Nutrition Services Worker I	Encina	06/07/22
Retirement	Leachman, Kathy	Perm	Elem School Secretary	Mission Ave	06/14/22
Retirement	Mc Clenahan, Nancy	Perm	Instructional Assistant II	Carmichael	06/07/22
Retirement	Pelucca, Debra	Perm	Child Development Assist	Billy Mitchell ECE	06/30/22
Retirement	Potter, Teri	Perm	Elem School Secretary	Grand Oaks	06/16/22
Retirement	Roth, Irene	Perm	Nutrition Services Worker I	Encina	06/07/22
Retirement	Sanders, Karen	Perm	Clerk	Carriage	06/13/22
Retirement	Smith, Mary	Perm	Clerk	Lichen	06/13/22
Retirement	Tyler, Susan	Perm	Instructional Assistant II	Carmichael	06/07/22
Retirement	Uroff, Cheryl	Perm	Nutrition Services Worker I	Encina	06/07/22
Retirement	Van Allen, Cynthia	Perm	Clerk	Mariposa	06/13/22
Suspension	CL 533	Perm	Transportation	Transportation	06/29/22
Termination	CL 534	Perm	Transportation	Transportation	06/21/22

3. REASSIGNMENTS / CHANGE IN WORK YEAR

MANAGEMENT

Type	Name	Status	Assignment	Location	Effective Date (s)
Reassignment	Harrison, Gelika	Prob	Principal K/8	Starr King	07/01/22

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Transfer	Bebout, Kirk	Perm	Principal	Alternative Learning Centers	07/01/22
Transfer	Levis, David	Perm	Principal	San Juan	07/01/22
Transfer	Wurtzer, Aaron	Perm	Principal	Carnegie	07/01/22
Reassignment	Lofton, Fragee (Sunny)	Perm	Resource Specialist	Katherine Johnson	07/01/22
Reassignment	Rogers, Dwight	Prob	Vice Principal	Churchill	07/01/22

AGENDA ITEM FOR THE JUNE 28, 2022 BOARD MEETING

SAN JUAN CHOICES CHARTER SCHOOL

SEPARATIONS

Certificated

Name	Reason	Effective Date
Kevin Branson	Resignation	June 14, 2022
Jose Nguyen	Resignation	June 14, 2022

Tony Oddo
Choices Charter School
4425 Laurelwood Way
Sacramento, CA 95864
916-979-8378

cc: Brian Ginter
Kirsten Pogue
Melissa Koehly
Megan Itza-Smith

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-2
MEETING DATE: 06/28/2022

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	NA	
Piggyback Contracts	✓	4
Zero Dollar Contract	NA	
Bids/RFPs	NA	
Other	NA	
ERRATA	NA	

Purchasing Contracts Board Report
Purchase Orders, Service Agreements, and Contracts

June 1, 2022 - June 14,2022

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
TBD	6/13/2022	Future Chevrolet of Sacramento	4 vans	$ 205,323.10	212 - M&O
300007 (FY 22/23)	7/1/2022	AT&T Mobility LLC	Cell Phones	$ 165,000.00	212 - M&O
TBD (FY 22/23)	7/1/2022	County Of Sacramento	Utility - Water Service	$519,701	212 - M&O
TBD (FY 22/23)	7/1/2022	Sacramento Suburban Water	Utility - Water Service	$ 577,251.00	212 - M&O
TBD (FY 22/23)	7/1/2022	Del Paso Manor Water Co	Utility - Water Service	$ 104,526.00	212 - M&O
TBD (FY 22/23)	7/1/2022	Fair Oaks Water District	Utility - Water Service	$ 114,395.00	212 - M&O
TBD (FY 22/23)	7/1/2022	Citrus Heights Water District	Utility - Water Service	$ 210,691.00	212 - M&O
TBD (FY 22/23)	7/1/2022	Allied Waste Services LLC	Utility - Waste Service	$ 900,000.00	212 - M&O
TBD (FY 22/23)	7/1/2022	Abe Janitorial Supply	Janitorial supplies - Contract# PRC000630	$ 745,000.00	212 - M&O
TBD (FY 22/23)	7/1/2022	Western States Fire Protection	Fire alarm testing and inspection	$ 176,500.00	212 - M&O
300109 (FY 22/23)	7/1/2022	Carmichael Water District	Utility - Water Service	$ 157,099.00	212 - M&O
300110 (FY 22/23)	7/1/2022	SMUD	Utility - Electric	$ 4,500,000.00	212 - M&O
300111 (FY 22/23)	7/1/2022	Pacific Gas & Electric	Utility - Gas	$ 1,215,307.00	212 - M&O
300114 (FY 22/23)	7/1/2022	Hunt & Sons Inc	Fuel and Oil -	$ 400,000.00	212 - M&O
TBD (FY 22/23)	7/1/2022	California American Water	Utility - Water	$ 261,910.00	212 - M&O
300002 (FY 22/23)	7/1/2022	Creative Bus Sales Inc	Electric Buses (6)	$ 2,112,225.75	216 - Transportation
TBD (FY 22/23)	7/1/2022	All West Coach Lines Inc	Field trip transportation	$ 415,000.00	216 - Transportation
TBD (FY 22/23)	7/1/2022	Michael's Transportation	Supplemental school bus drivers	$ 362,500.00	216 - Transportation
TBD (FY 22/23)	7/1/2022	Vol-Ten Corp	Field trip transportation	$ 140,000.00	216 - Transportation
TBD (FY 22/23)	7/1/2022	Hunt & Sons Inc	Fuel and Oil -	$ 725,000.00	216 - Transportation
TBD (FY 22/23)	7/1/2022	Pawar Transportation LLC	Student transportation	$ 310,000.00	216 - Transportation
TBD (FY 22/23)	7/1/2022	Pacific Bell Telephone Company	HS/MS Ethernet	$ 116,802.00	252 - Technology

June 1, 2022 - June 14,2022

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
TBD (FY 22/23)	7/1/2022	Aequitas Solutions Inc.	Q Annual support and Maintenance	$ 211,959.68	252 - Technology
TBD (FY 22/23)	7/1/2022	Language Line Services	Translation services - phone	$ 235,000.00	252 - Technology
TBD (FY 22/23)	7/1/2022	AT&T Mobility LLC	Hotspots	$ 220,100.00	252 - Technology
TBD (FY 22/23)	7/1/2022	AT&T	Local/Long Distance phone service	$ 328,200.00	252 - Technology
TBD (FY 22/23)	7/1/2022	Gold Star Foods	Distribution of Processed Foods- RFP 22-102	$ 4,000,000.00	213 - Nutrition Services
TBD (FY 22/23)	7/1/2022	Producers Dairy Foods Inc	Dairy - Elk Grove Contract 701-2021	$ 568,540.00	213 - Nutrition Services
TBD (FY 22/23)	7/1/2022	Danielson	Paper Products - RFP 22-102	$ 1,000,000.00	213 - Nutrition Services
TBD (FY 22/23)	7/1/2022	Producers Dairy Foods Inc	Dairy - Elk Grove Contract 701-2021	$ 434,109.00	213 - Nutrition Services
TBD (FY 22/23)	7/1/2022	Daylight Foods Inc	Fresh Produce - RFP 20-120	$ 1,900,000.00	213 - Nutrition Services
TBD (FY 22/23)	7/1/2022	Sysco Sacramento	Distribution of Processed Foods- RFP 22-102	$ 1,000,000.00	213 - Nutrition Services
TBD (FY 22/23)	7/1/2022	Producers Dairy Foods Inc	Dairy - Elk Grove Contract 701-2021	$ 372,351.00	213 - Nutrition Services
TBD (FY 22/23)	7/1/2022	Bimbo Bakeries USA Inc	Bread products - RFP 20-115	$ 150,000.00	213 - Nutrition Services
208833	6/9/2022	CDW	Chromebooks and carts	$ 1,032,893.74	252 - Technology
208822	6/9/2022	Aerospace Museum	Summer Camp	$ 100,200.00	100 - Deputy Superintendent, Schools & Student Support
TBD (FY 22/23)	7/1/2022	YMCA of Superior CA	Afterschool program	$ 400,000.00	570 - Bridges After-School/ASSETS
TBD (FY 22/23)	07/01/22	California Teaching Fellows Foundation	Afterschool program 2 year term: 7/1/22-6/30/23 7/1/23-6/30/24	$ 1,801,800.00	570 - Bridges After-School/ASSETS
TBD	05/20/22	California Coalition for Inclusive Literacy	Professional development - learning development training - Zero dollar	$ -	700 - Professional Learning and Innovation
TBD (FY 22/23)	06/08/22	Kaiser Foundation	Retiree Premiums	$ 3,057,210.00	224 - Benefits
TBD (FY 22/23)	06/08/22	Western Health Advantage	Retiree Premiums	$ 2,283,984.00	224 - Benefits
TBD (FY 22/23)	06/08/22	Self Insured Schools of CA	JPA Services/Dental	$ 5,000,000.00	224 - Benefits
TBD (FY 22/23)	06/14/22	Pitney Bowes	Postage	$ 230,000.00	231 - Business Support Services
TBD (FY 22/23)	06/14/22	Liberty Paper	Paper supply for district	$ 285,000.00	231 - Business Support Services
TBD (FY 22/23)	06/14/22	Softchoice	CITE and Microsoft Strategic Alliance	$ 395,806.85	252 - Technology
TBD (FY 22/23)	06/14/22	Frontline	FIS System	$ 1,029,690.36	235 - Fiscal Services
TBD (FY 22/23)	06/14/22	Buck Global	Health and Welfare Consulting	$ 210,000.00	224 - Benefits

Purchasing Contracts Board Report
Change Orders/Amendments

June 1, 2022 - June 14, 2022

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
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	

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
204202	6/13/2022	Davis Demographics & Planning	Additional demographic study	$ 103,020.00		$ 6,200.00	$ 109,220.00	205 - Facilities
200504	6/6/2022	West Coast Arborists, Inc.	Additional tree service	$ 100,000.00	$ 65,000.00	$ 5,520.00	$ 170,520.00	212 - M&O
200477	6/9/2022	Amador Stage Lines Inc	Additional transportation	$ 70,000.00		$ 75,000.00	$ 145,000.00	211 - Transportation
203788	6/7/2022	River City Speech	Additional services needed	$ 70,176.00	$ -	$ 24,080.00	$ 94,256.00	101 - Special Education
204796	6/7/2022	RO Health	Additional services needed	$ 80,000.00	$ 222,508.00	$ 250,000.00	$ 552,508.00	101 - Special Education
203356	6/7/2022	Vista Center for the Blind	Additional services needed	$ 20,000.00	$ -	$ 20,000.00	$ 40,000.00	101 - Special Education
							$ -	
							$ -	

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
206843	6/4/2022	Campbell Keller, Inc	C/O site wide furniture replacement for Howe project 123-9233-P1	$ 916,977.50		$ 35,352.22	$ 952,329.72	216 - Facilities
6818	6/13/2022	Verde Design	C/O for extension of the construction schedule for Mesa Outdoor Learning project 210-9513-P1	$ 675,605.00	$ 224,191.50	$ 300,000.00	$ 1,199,796.50	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
							$ -	

Purchasing Contracts Board Report
Board Pre-Approval
Piggyback Contracts

June 1, 2022 - June 14, 2022

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 Funds	6/10/22	RFP 20-120 Fresh Produce	Daylight Foods	Fresh produce	7/1/22-6/30/23
All Funds	6/10/22	RFP 20-115 Bread	Bimbo Bakery	Bread products	7/1/22-6/30/23
All Funds	6/10/22	RFP 21-119	Integrated Pest Management	Pest Control	7/1/22-6/30/23

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-3
MEETING DATE: 06/28/2022

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		
Budget Revisions		
E-Rate		
ERRATA		

Notices of Completion - Board of Education

CONTRACTOR	PROJECT	DATE OF ACCEPTANCE	DATE RECORDED
JPB Designs Inc.	PO#107132 Provide all labor, materials, equipment, tools, transportation and incidentals for CCTV camera upgrade at Rio Americano HS, Bella Vista HS, El Camino HS, San Juan HS, Del Campo HS, Encina HS, Casa Roble HS, Mesa Verde HS, and Mira Loma HS, located in the San Juan Unified School District. Vendor: JPB Designs Inc.	5/19/2022	5/24/2022

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-5

MEETING DATE: 06/28/2022

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: 06/20/2022

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: Susan Kane, Director, Business Support Services
Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Kent Kern, Superintendent of Schools

Board of Education Agenda Item
Surplus Property June 28th Meeting Date

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	Serial #	Disposition
Arcade			Copier	20180773	E-waste
Arcade			Poster maker	20180760	E-waste
Arcade			Monitor		E-waste
Arden	Apple	iMac	Desktop computers	20285441	E-waste
Arden	Apple	iMac	Desktop computers	20185463	E-waste
Arden			4 - Printers		E-waste
Arden			Electric hole punch		E-waste
Arden			Mini document camera		E-waste
Arden			Monitor		E-waste
Arden	Apple	iMac	Keyboard		E-waste
Barrett			Full site - all furniture replacement		Recycle
Carriage	HP	MFP M130fn	Laserject Pro printer	VND3K06227	E-waste
Casa Roble HS	HP	16-96075	Computer	100012177	E-waste
Casa Roble HS	HP	10-60256	Computer	20182988	E-waste
Casa Roble HS	Apple	iMac m5521	Computer	382	E-waste
Casa Roble HS	Apple	iMac a1311	Computer	1100014429	E-waste
Casa Roble HS	Dell	1908fpb	Monitor		E-waste
Casa Roble HS	Apple	A1278	Computer	2019257	E-waste
Casa Roble HS	Dell	pp211	Computer		E-waste
Casa Roble HS	Apple	Ipad 2	Tablet	dmpjwusvdfhw	E-waste
Casa Roble HS	Apple	Ipad	Tablet	dlxfmt6zdfhw	E-waste
Casa Roble HS	Sony	Slv-975hf	VCR	d3sa10952	E-waste
Casa Roble HS	Sony	Slv-975hf	VCR	d3sa10949	E-waste
Casa Roble HS	Zenith	3850r-z243m	VCR	381-53311733	E-waste
Casa Roble HS	HP	1980p	VCR	cn- 0g313h-74261-88c-1uju-a00	E-waste
Casa Roble HS	Apple	All in one	Computer	700005052	E-waste
Casa Roble HS	HP	Mini Desktop 3cr52105dp	Computer	10014733	E-waste
Casa Roble HS	Apple	All in one ym1114nhklx	Computer	619	E-waste
Casa Roble HS	Apple	Macbook Pro a1181	Computer	900010191	E-waste
Casa Roble HS	Apple	Macbook Pro a1182	Computer	900010585	E-waste
Casa Roble HS	Apple	Macbook	Computer	1000012863	E-waste
Casa Roble HS	Apple	Macbook	Computer	442	E-waste
Casa Roble HS	Apple	Macbook	Computer	206	E-waste
Casa Roble HS	HP	Windows 2000	Computer	us14819075	E-waste
Casa Roble HS	HP	Laserjet m452dn	Printer	20178782	E-waste
Casa Roble HS	Phillips	Dvd704at21	DVD player	65455742	E-waste
Casa Roble HS	HP		Computer	700003250	E-waste
Casa Roble HS	Panasonic	ag-1330p	DVD player	j9kn01556	E-waste
Casa Roble HS	HP		Printer	mx1171t019	E-waste
Casa Roble HS	Epson	b321b	Printer	jn7e161094	E-waste
Casa Roble HS	Elmo	hp-l355os	Projector	1274	E-waste
Casa Roble HS	Dell		Projector	8338702609	E-waste
Casa Roble HS	HP	Mini	Computer	10014722	E-waste
Casa Roble HS	HP	c7063a	Printer	167	E-waste
Casa Roble HS	HP		Printer	20182881	E-waste
Casa Roble HS	Elmo	TT-02	Projector	20182866	E-waste
Casa Roble HS	Sony	slv-D380p	DVD player		E-waste
Casa Roble HS	HP	SDGOB-0505	Printer		E-waste
Casa Roble HS	JVC		DVD player	HR- XVC14BUS	E-waste
Casa Roble HS	Optima		Projector	15	E-waste
Casa Roble HS	Apple	iMac All in one A1224	Computer	90009999	E-waste
Casa Roble HS	Apple	iMac All in One 1224	Computer	900009943	E-waste
Casa Roble HS	Phillips		VCR player	80532101	E-waste
Casa Roble HS	HP	EliteDesk 800G1SFF	Computer	10012475	E-waste
Casa Roble HS	Dell	DHS	Computer	20178574	E-waste
Casa Roble HS	Dell	DHS	Computer	CMS7V21	E-waste
Casa Roble HS	Dell		Projector	j18p961	E-waste
Casa Roble HS	HP	Stream Mini 200-010	Computer	3CR52102yd	E-waste
Casa Roble HS	Dell		Projector	av1024	E-waste
Casa Roble HS	HP	Stream Mini 200-010	Computer	3cr52105dv	E-waste
Casa Roble HS	HP	Stream Mini 200-011	Computer	3cr52105h3	E-waste
Casa Roble HS	Dell	3300mp	Projector		E-waste
Casa Roble HS	Dell	3300mp	Projector	20178855	E-waste
Casa Roble HS	HP	Laserjet 1022	Printer	112395	E-waste
Casa Roble HS	HP	Stream Mini 200-010	Computer	10014721	E-waste

Board of Education Agenda Item
Surplus Property June 28th Meeting Date

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.

Surplus Property

Location/Site	Make	Model	Description	Serial #	Disposition
Casa Roble HS	HP		Copier	cn07u20817	E-waste
Casa Roble HS	HP	EM889A	Monitor	CNC034R2G0	E-waste
Casa Roble HS	Dell	81-111	Monitor	cn-0dy840-466633-6cm1355	E-waste
Casa Roble HS	Dell	81-111	Monitor	cn-0dy840-466633-73c-35ou	E-waste
Casa Roble HS	3M	1800 BJ2	Overhead projector	S181015556	E-waste
Casa Roble HS	HP	Stream Mini 200-010	Computer	3CR52105G4	E-waste
Casa Roble HS	Dell	LCD 1907FPc	Monitor	40G19N-700-3BXY	E-waste
Casa Roble HS	HP	Stream Mini	Computer		E-waste
Cowan			TV		E-waste
Cowan			Printers		E-waste
Cowan			Computer		E-waste
Gold River			Full site - all furniture replacement		Recycle
Gold River Discovery Center	HP	6550b	Probook	1100013241	E-waste
Greer	Apple	Macbook Pro	Computer	1100014670	E-waste
Greer	Apple	Macbook Pro	Computer	1100015087	E-waste
Greer	Apple	Macbook Pro	Computer	1000013037	E-waste
Greer	Apple	Macbook Pro	Computer	1200015613	E-waste
Greer	Apple	Macbook Pro	Computer	1100014759	E-waste
Greer	Apple	Macbook Pro	Computer	1100014733	E-waste
Greer	Apple	Macbook Pro	Computer	1100014791	E-waste
Greer	HP		Computer	10013806	E-waste
Greer	HP		Computer	10013847	E-waste
Greer	HP		Computer	10013792	E-waste
Greer	HP		Computer	10013818	E-waste
Greer	HP		Computer	10013860	E-waste
Greer	HP		Computer	10013492	E-waste
Howe			Full site - all furniture replacement		Recycle
Howe	Apple		iPad	123321A00000027	E-waste
Howe	Apple		iPad	123321C00000028	E-waste
Howe	Apple		iPad	123321A00000021	E-waste
Howe	Apple		iPad	DLXFV28VDKPJ	E-waste
Howe	Apple		iPad	DLXFV20DKPJ	E-waste
Howe	Apple		iPad	123321A00000019	E-waste
Howe	Apple		iPad	123321C00000010	E-waste
Howe	Apple		iPad	123321C00000001	E-waste
Howe	Apple		iPad	123321C00000025	E-waste
Howe	Apple		iPad	123321C00000013	E-waste
Howe	Apple		iPad	123321C00000019	E-waste
Howe	Apple		iPad	123321C00000007	E-waste
Howe	Apple		iPad	123321C00000016	E-waste
Howe	Apple		iPad	DVQHH5JDFHW	E-waste
Howe	Apple		iPad	20190551	E-waste
Howe	Apple		iPad	123321C00000004	E-waste
Howe	HP	Laserjet PRO MFP M130NW	Printer	VND3J23357	E-waste
Howe	HP	Laserjet PRO 1012 CNFL024484	Printer	TH6CG4M0WH0660	E-waste
Howe	Apple	Mackbook	Laptop	800007640	E-waste
Howe	Epson		Printer	UM2Y093718	E-waste
Howe	HP	Deskjet 5550	Printer	MY33L1Q07H2L	E-waste
Howe	Snap Scan		Scanner	S510M 501965	E-waste
Howe			Phone	FQ500210077	E-waste
Howe			Taple Player	B1671234	E-waste
Howe			Boom Box		E-waste
Howe	BenQ		Projector	20190833	E-waste
Howe			Speakers	MS0043135A	E-waste
Howe			6 - Headphones		E-waste
Howe	Huasemi		32 - Keyboards		E-waste
Lichen			Full site - all furniture replacement		Recycle
Lichen	HP		Monitor	cnc64811fm	E-waste
Lichen	Redcat		Speakers	061103-0076	E-waste
Lichen	HP	Color Laserjet Pro MFP M476nw	Printer	20173479	E-waste
Lichen	Elmo		Projector	20173411	E-waste
Lichen	Elmo		Projector	20173423	E-waste
Lichen	Elmo		Projector	20173428	E-waste

Board of Education Agenda Item
Surplus Property June 28th Meeting Date

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Surplus Property

Location/Site	Make	Model	Description	Serial #	Disposition
Lichen	Elmo		Projector		E-waste
Lichen	HP	Laserjet 1022	Printer	20173429	E-waste
Lichen	Apple		Computer	800008615	E-waste
Lichen	Samsung		2 - Mobile phones		E-waste
Lichen	Apple	iPhones	2 - Mobile phones		E-waste
Lichen	Canon	Powershot A520	Camera	1120215599	E-waste
Lichen	Canon	Powershot A460	Camera	4426008809	E-waste
Lichen			12 - Port power stirp		E-waste
Lichen	HP		Tower computer	20170184	E-waste
Lichen	NEC		Computer	20172339	E-waste
Lichen	NEC		Computer	20173415	E-waste
Lichen	Apple	Macmini	Computer	10010071	E-waste
Lichen	Apple	Macmini	Computer	10010557	E-waste
Lichen	Apple	Macmini	Computer	10010560	E-waste
Lichen	JVC		DVD/VCR	14166107	E-waste
Lichen	JVC		DVD/VCR	14157940	E-waste
Lichen	Panasonic		VCR	bosa11335	E-waste
Lichen			Speakers	70170 SHUS0104859	E-waste
Lichen	Epson	Workforce Pro WF-3720	Computer	x2tf076172	E-waste
Lichen	HP	1740	Monitor	cnc162614	E-waste
Lichen	HP	Vectra	Computer	us10010525	E-waste
Lichen	Apple	Ipad	Tablet	20172111	E-waste
Marvin Marshall	HP	Desktop	Computer	MXL4320J9X	E-waste
Marvin Marshall	HP	Desktop	Computer	MXL2051Q3R	E-waste
Marvin Marshall	HP	Desktop	Computer	MXL2051V7W	E-waste
Marvin Marshall	HP	Desktop	Computer	MXL9451DDQ	E-waste
Marvin Marshall	HP		Monitor	2ME1021740	E-waste
Marvin Marshall	HP		Monitor	3CQ126NQXG	E-waste
Marvin Marshall	HP		Monitor	CNC832P9PQ	E-waste
Marvin Marshall	HP		Monitor	3CQ5192WPD	E-waste
Marvin Marshall	HP		Monitor	3CQ5201P31	E-waste
Marvin Marshall	HP		Monitor	3CQ5201P33	E-waste
Marvin Marshall	HP		Monitor	C02M8DJVF812	E-waste
Marvin Marshall	JVC		TV	6733057	E-waste
Marvin Marshall	Magnavox		VCR/DVD player		E-waste
Marvin Marshall			6 - Printers		E-waste
Northridge	Apple	iMac	Computer	1100013944	E-waste
Northridge	Apple	iMac	Computer	20174326	E-waste
Northridge	Apple	iMac	Computer	20174324	E-waste
Northridge	Apple	iMac	Computer	20174325	E-waste
Northridge	Apple	iMac	Computer	20172870	E-waste
Northridge	Apple	iMac	Computer	20174307	E-waste
Northridge	Apple	iMac	Computer	20174314	E-waste
Northridge	Apple	iMac	Computer	20174334	E-waste
Northridge	Apple	iMac	Computer	20174308	E-waste
Northridge	Apple	iMac	Computer	20174328	E-waste
Northridge	Apple	iMac	Computer	20174309	E-waste
Northridge	Apple	iMac	Computer	1100013512	E-waste
Northridge	Apple	iMac	Computer	1100013960	E-waste
Northridge	Apple	iMac	Computer	1100013956	E-waste
Northridge	Apple	iMac	Computer	20174306	E-waste
Northridge	Apple	iMac	Computer	20174290	E-waste
Northridge	Apple	iMac	Computer	1100013985	E-waste
Northridge	Apple	iMac	Computer	20174312	E-waste
Northridge	Apple	iMac	Computer	40174305	E-waste
Northridge	Apple	iMac	Computer	20174313	E-waste
Northridge	Apple	iMac	Computer	10021929	E-waste
Northridge	Apple	Macbook Pro	Computer	1100015061	E-waste
Northridge	Apple	Macbook Pro	Computer	1100015063	E-waste
Northridge	Apple	Macbook Pro	Computer	1100015060	E-waste
Northridge	Apple	Macbook Pro	Computer	1100015065	E-waste
Northridge	Aver	ELMO	Projector	5.30741E+12	E-waste
Northridge	Aver	ELMO	Projector	5.30764E+12	E-waste
Northridge	Lumens	ELMO	Projector	D21B05827	E-waste
Northridge	HP		Printer	20173788	E-waste
Northridge	HP		Printer	J2D37A	E-waste

Board of Education Agenda Item
Surplus Property June 28th Meeting Date

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.

Surplus Property

Location/Site	Make	Model	Description	Serial #	Disposition
Northridge	HP		Printer	CN18T4232F05QB	E-waste
Northridge	Aver		Projector		E-waste
Northridge	Aver		Projector		E-waste
Northridge	Apple	Macbbok Pro	Computer		E-waste
Northridge	3M		Light projector		E-waste
Northridge			Wires		E-waste
Northridge			Media card		E-waste
Northridge			6 - Chromecarts		E-waste
Pershing	HP	Deskjet 940C	Printer	MX19K6D303	E-waste
Pershing	3M	895	Overhead projector	18075952	E-waste
Pershing	3M	895	Overhead projector	18088172	E-waste
Pershing	BENQ	MW526	Projector	20174488	E-waste
Pershing	Apple	MacMini	Computer	20174741	E-waste
Pershing	Belkin	F5K006	Keyboard	12040055344	E-waste
Pershing	Cambridge Soundworks	SB552	Speakers		E-waste
Pershing	Apple	MacBook Pro	Computer	20174077	E-waste
Pershing	Apple	MacBook Air	Computer	158310C00000223	E-waste
Pershing	Apple	MacBook Air	Computer	158310C00000224	E-waste
Pershing	HP	Officejet 3830	Printer	1502	E-waste
Pershing	Epson	EX31	Projector	20174350	E-waste
Pershing	Epson	EX32	Projector	20174505	E-waste
Pershing	Lumens		Projector	20174382	E-waste
Rio Americano	Gateway	FPD1930	Monitor	GL719A242005033	E-waste
Rio Americano	HP	Pro Display P232	Monitor	6CM7300MM6	E-waste
Rio Americano	Dell	1905FP	Monitor	5.08003E+11	E-waste
Rio Americano	HP	L1750	Monitor	CND743G4Q	E-waste
Rio Americano	HP	C9067A	Printer	CN63J1N2M7	E-waste
Rio Americano	HP	Pro Display P221	Monitor	6CM51303WC	E-waste
Rio Americano	HP	Compac dc 7600	Computer	600001512	E-waste
Rio Americano	HP	S5000	Computer	CN392703B8	E-waste
Rio Americano	GE		Microwave		E-waste
Rio Americano	HP	Compac 8000	Computer	1000011994	E-waste
Rio Americano	HP	Elite Desk 800 G2 Sff	Computer	10013934	E-waste
Rio Americano	HP	Elite Display E241i	Monitor	CN451902D3	E-waste
Rio Americano	HP	Pro Desk	Computer	10012894	E-waste
Rio Americano	HP	Elite Desk 800 G1 Sff	Computer	10008608	E-waste
Rio Americano	Elmo		Projector	454427	E-waste
Rio Americano	HP	Elite Display E241i	Monitor	CN451902CZ	E-waste
Rio Americano	HP	Compaq dc 7600	Computer	24B60404MT	E-waste
Rio Americano	HP	Compaq dc 7600	Computer	26B60404M5	E-waste
Rio Americano	HP	Elite Desk 800 G2 Sff	Computer	10015033	E-waste
Rio Americano	ACER	Chromebook	Computer	NXEF2AA0025530004C7600	E-waste
Rio Americano	ACER	Chromebook	Computer	10006674	E-waste
Rio Americano	Samsung	Chromebook	Computer	10000204	E-waste
Rio Americano	Hitachi	CP-WX 4021N	Projector	F0J000294	E-waste
Rio Americano	Apple	IMac	Monitor	W864805ZWRQ	E-waste
Rio Americano	Philips	DVD751	DVD player	KT060045039590	E-waste
Rio Americano	JVC	DR-MV150B	DVD player	125R3508	E-waste
Rio Americano	Panasonic	AG-1340P	DVD player	D2TB02704	E-waste
Rio Americano	JVC	DR-MV150B	DVD player	15R2179	E-waste
Rio Americano	Toshiba	D-KVR20	DVD player	PC304011658	E-waste
Rio Americano	Acer	C720-2844	Computer	10004805	E-waste
Rio Americano	HP		Computer	10021934	E-waste
Rio Americano	HP	Chromebook TPN-Q151	Computer	20214480	E-waste
Rio Americano	HP	Mini 5102	Computer	1000012276	E-waste
Rio Americano	Apple	iPad	Tablet	T26933	E-waste
Rio Americano	Apple	iPad	Tablet	T26310	E-waste
Rio Americano	Apple	iPad	Tablet	T654520	E-waste
Rio Americano	Acer	G205HV	Monitor	ETLRK0D01722508CF8851C	E-waste
Rio Americano	LG	Flatron W1953T	Monitor	907NOGL5E031	E-waste
Rio Americano	HP	Pavilion P2	Computer	3CR21105T4	E-waste
Rio Americano	HP	Pavilion P7 -1000	Computer	4CW2080N36	E-waste
Rio Americano	HP	CRVSB-04VU	Projector	TWC4436559	E-waste
Rio Americano	OPTOMA	TX765W	Projector	Q8BY941AAAAAC0164	E-waste
Rio Americano	Acer	SB220Q	Monitor	MMTERAA00194200A422400	E-waste
Rio Americano	HP	Compaq tc4200	Computer	CND5160M25	E-waste

Board of Education Agenda Item
Surplus Property June 28th Meeting Date

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Surplus Property

Location/Site	Make	Model	Description	Serial #	Disposition
Rio Americano	HP	Compaq Elite 8300	Computer	20176750	E-waste
Rio Americano	HP	Compaq dc 7700	Convertible monitor	Zero700004942	E-waste
San Juan Central	Brother	FAX4100e	Fax machine	U61639G0J178776	E-waste
San Juan Central	Copystar	CS5501i	Copier/printer	LAD 3500027	E-waste
San Juan Central	Copystar	CS5501i	Copier/printer	LAD 4801253	E-waste
San Juan HS	HP	1740	5 - Monitors		E-waste
San Juan HS	HP	Compaq 1720	5 - Monitors		E-waste
San Juan HS	Reusys		Monitor		E-waste
San Juan HS	Samsung	Sync Master 172N	Monitor		E-waste
San Juan HS	HP	Pro Display P221	Monitor		E-waste
San Juan HS	HP	L1720	12 - Monitors		E-waste
San Juan HS	HP	Compaq LAZ405WG	Monitor		E-waste
San Juan HS	Dell		3 - Monitors		E-waste
San Juan HS	View Sonic		Monitor		E-waste
San Juan HS	Dell		8 - Monitors		E-waste
San Juan HS	Sony		2 - Monitors		E-waste
San Juan HS			Microwave		E-waste
San Juan HS			Laminator		E-waste
San Juan HS			Electrical cords		E-waste
San Juan HS			2 - Phones/headsets		E-waste
San Juan HS			74 - Keyboards		E-waste
San Juan HS			Computer cart		E-waste
San Juan HS	Apple	MacBooks	25 - Computers	Asset tags 1 - 25	E-waste
San Juan HS	HP	Elite Convertible	Computer	20179020	E-waste
San Juan HS	HP	Elite Convertible	Computer	201801129	E-waste
San Juan HS	HP	8700 Small Form Factor	Computer	2.01802E+11	E-waste
San Juan HS	HP	6000 PR Small Form	Computer	1100013496	E-waste
San Juan HS	HP	6000 PR Small Form	Computer	1100017531	E-waste
San Juan HS	HP	6000 PR Small Form	Computer	1100017486	E-waste
San Juan HS	HP	Compaq 8200 Elite	Computer	20171143	E-waste
San Juan HS	HP	Compaq 8200 Elite	Computer	20171148	E-waste
San Juan HS	HP	Compaq 8200 Elite	Computer	20171351	E-waste
San Juan HS	HP	Compaq 8200 Elite	Computer	20171144	E-waste
San Juan HS	HP	Compaq 8200 Elite	Computer	20179833	E-waste
San Juan HS	HP	Compaq 8200 Elite	Computer	1100015186	E-waste
San Juan HS	HP	Elite Desk 800 GI	Computer	10007887	E-waste
San Juan HS	HP	7800 Small Form Factor	Computer	zero800007526	E-waste
San Juan HS	HP	7800 Small Form Factor	Computer	zero8000075164	E-waste
San Juan HS	HP	7800 Small Form Factor	Computer	zero80007513	E-waste
San Juan HS	HP	7800 Small Form Factor	Computer	zero80007522	E-waste
San Juan HS	HP	7800 Small Form Factor	Computer	20180237	E-waste
San Juan HS	HP	7800 Small Form Factor	Computer	20180294	E-waste
San Juan HS	HP	Laserjet 2420dn	Printer	20180299	E-waste
San Juan HS	HP	Laserjet P3005 dn	2 - Printers		E-waste
San Juan HS	HP	Laserjet 1300	Printer		E-waste
San Juan HS	HP		Printer		E-waste
San Juan HS	Brother	Intel Fax	Fax machine		E-waste
San Juan HS	HP	1210 All in one	Printer/fax/scanner		E-waste
San Juan HS	HP	Laserjet P1505	Printer		E-waste
San Juan HS	HP	3015 All in one	2 - Printer/fax/scanner		E-waste
San Juan HS	HP	Laserjet 4200N	Printer	20179830	E-waste
San Juan HS	HP	Laserjet 4200N	Printer	20179837	E-waste
San Juan HS	Samsung	Xpress	Printer		E-waste
San Juan HS	HP	1930 HP 40002	Switch (computer component)		E-waste
San Juan HS	Brother	MFC 8710 DW	Printer/fax/scanner		E-waste
San Juan HS	Konica		Fax machine	20177372	E-waste
San Juan HS	HP	Laserjet 3700	Printer		E-waste
San Juan HS	JVC		TV		E-waste
San Juan HS	Epson		scanner		E-waste
San Juan HS	Canon	MG5420	Printer		E-waste
San Juan HS	Toshiba		2 - Projectors		E-waste
San Juan HS	Apple		iPad		E-waste
San Juan HS		TT02RY	Printer	20177662	E-waste
San Juan HS	Panasonic		2 - DVD player		E-waste
San Juan HS	JVC		2 - DVD player		E-waste
San Juan HS	Triplex		DVR player		E-waste

Board of Education Agenda Item
Surplus Property June 28th Meeting Date

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.

Surplus Property

Location/Site	Make	Model	Description	Serial #	Disposition
San Juan HS	Optima		2 - Projectors		E-waste
San Juan HS	Phillips	All in one	DVD player		E-waste
San Juan HS	Canon		Camera		E-waste
San Juan HS	Clover		DVD player		E-waste
San Juan HS			Walkie talkie and accessories		E-waste
San Juan HS			Microphones		E-waste
San Juan HS	Apple		Monitor	20178259	E-waste
San Juan HS	Apple		Monitor	20178260	E-waste
San Juan HS	Apple		Monitor	20178263	E-waste
San Juan HS	Apple		Monitor	20178262	E-waste
San Juan HS	Apple		Monitor	20178261	E-waste
San Juan HS	Apple		Monitor	20178309	E-waste
San Juan HS	Apple		Monitor	20178256	E-waste
San Juan HS	Apple		Monitor	20178258	E-waste
San Juan HS	Apple		Monitor	20178308	E-waste
San Juan HS	Apple		Monitor		E-waste
San Juan HS	Apple	iMac	Monitor		E-waste
San Juan HS	HP		71 - Monitors		E-waste
San Juan HS	Elmo		Projector	20179286	E-waste
San Juan HS	Elmo		Projector	20179021	E-waste
San Juan HS	Elmo		Projector	2019019	E-waste
San Juan HS	HP	Pro Desk	Monitor	10012876	E-waste
San Juan HS	HP	Pro Desk	Monitor	10012888	E-waste
San Juan HS	HP	Pro Desk	Monitor	10007554	E-waste
San Juan HS	HP	Pro Desk	Monitor	10007587	E-waste
San Juan HS	HP	Pro Desk	Monitor	10007559	E-waste
San Juan HS		Chromebook	Computer	1100013165	E-waste
San Juan HS		Chromebook	Computer	1000012231	E-waste
San Juan HS		Chromebook	Computer	10006638	E-waste
San Juan HS		Chromebook	Computer	12000016008	E-waste
San Juan HS		Chromebook	Computer	20179204	E-waste
San Juan HS		Chromebook	Computer	10000151	E-waste
San Juan HS		Chromebook	Computer	20179206	E-waste
San Juan HS		Chromebook	Computer	20179205	E-waste
San Juan HS		Chromebook	Computer	20179209	E-waste
San Juan HS		Chromebook	Computer	20174564	E-waste
San Juan HS		Chromebook	Computer	20178198	E-waste
San Juan HS		Chromebook	Computer	20178199	E-waste
San Juan HS		Chromebook	Computer	20178190	E-waste
San Juan HS		Chromebook	Computer	20178191	E-waste
San Juan HS		Chromebook	Computer	20178203	E-waste
San Juan HS		Chromebook	Computer	20179806	E-waste
San Juan HS		Chromebook	Computer	20179035	E-waste
San Juan HS		Chromebook	Computer	20177378	E-waste
San Juan HS		Chromebook	Computer	20179034	E-waste
San Juan HS		Chromebook	Computer	20178202	E-waste
San Juan HS		Chromebook	Computer	20179805	E-waste
San Juan HS		Chromebook	Computer	20170279	E-waste
San Juan HS		Chromebook	Computer	20170281	E-waste
San Juan HS		Chromebook	Computer	20178204	E-waste
San Juan HS		Chromebook	Computer	20178200	E-waste
San Juan HS		Chromebook	Computer	20178197	E-waste
San Juan HS		Chromebook	Computer	20178201	E-waste
San Juan HS		Chromebook	Computer	20173501	E-waste
San Juan HS		Chromebook	Computer	20179023	E-waste
San Juan HS		Chromebook	Computer	20179039	E-waste
San Juan HS		Chromebook	Computer	20179015	E-waste
San Juan HS		Chromebook	Computer	2017356	E-waste
San Juan HS		Chromebook	Computer	20180243	E-waste
San Juan HS		Chromebook	Computer	20180251	E-waste
San Juan HS		Chromebook	Computer	20180241	E-waste
San Juan HS		Chromebook	Computer	20180285	E-waste
San Juan HS	Apple	Mac Book	Computer	900009851	E-waste
San Juan HS	Apple	Mac Book Air	Computer	20194640	E-waste
San Juan HS	HP	Pro Book	Computer	20202753	E-waste
San Juan HS	HP	Pro Book	Computer	110001326	E-waste

Board of Education Agenda Item
Surplus Property June 28th Meeting Date

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.

Surplus Property

Location/Site	Make	Model	Description	Serial #	Disposition
Thomas Edison			Full site - all furniture replacement		Recycle
Trajan		Chromebook	Computers and chargers	10006838	E-waste
Trajan		Chromebook	Computers and chargers	20214511	E-waste
Trajan		Chromebook	Computers and chargers	20229939	E-waste
Trajan		Chromebook	Computers and chargers	20229940	E-waste
Trajan		Chromebook	Computers and chargers	20254248	E-waste
Trajan		Chromebook	Computers and chargers	20254256	E-waste
Trajan		Chromebook	Computers and chargers	20230846	E-waste
Trajan		Chromebook	Computers and chargers	20226007	E-waste
Trajan	Apple	IMac	Computers and chargers	1100015027	E-waste
Trajan	Apple	IMac	Computers and chargers	1100014954	E-waste
Trajan	Apple	IMac	Computers and chargers	1100014952	E-waste
Trajan	Apple	IMac	Computers and chargers	1100014963	E-waste
Trajan	Apple	IMac	Computers and chargers	1100014948	E-waste
Trajan	Apple	IMac	Computers and chargers	1100014579	E-waste
Trajan	Apple	iPads	Tablet	170321c00000006	E-waste
Trajan	Apple	iPads	Tablet	20172531	E-waste
Trajan	Apple	iPads	Tablet	20172524	E-waste
Trajan		Various	Disc and chords		E-waste
Whitney Ave	Kyocera	FS-C2526MFP	Printer	E522KV0440	E-waste
Whitney Ave	Aver	AverVision F50	Document camera	526433020 P	E-waste
Whitney Ave	Apple	iPad	Tablet	DVQHK62TDFHW	E-waste
Whitney Ave	Apple	iPad	Tablet	DVQHK5L0DFHW	E-waste
Whitney Ave	Apple	iPad	Tablet	DVQHKB11DFHW	E-waste
Whitney Ave	Apple	iPad	Tablet	DVTHJF5YDFHW	E-waste
Whitney Ave	Apple	iPad	Tablet	DVQHKCMLDFHW	E-waste
Whitney Ave	Apple	iPad	Tablet	DVPHKEF1DFHW	E-waste
Whitney Ave	Tonyhone	SG-SK06	Charging Station		E-waste
Whitney Ave	Apple	iPad chargers	Chargers		E-waste
Whitney Ave			Eithernet cables		E-waste
Whitney Ave			HDMI cables		E-waste
Whitney Ave			HDMI adapter		E-waste
Will Rogers			Full site - all furniture replacement		Recycle
Woodside			Microwave		E-waste
Woodside			2 - Document camera printers		E-waste

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-6

MEETING DATE: 06/28/2022

SUBJECT: Remote Work Policy

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

DEPARTMENT: Human Resources

ACTION REQUESTED:
The superintendent is requesting that the board approve the new Board Policy 4113.5 Working Remotely. The recommended language is in line with the California School Boards Association's current language.

RATIONALE/BACKGROUND:
The Governing Board recognizes that working remotely at home or at another alternative location may be necessary at times when pandemic condition, natural disaster, or other emergency condition makes the school or worksite unsafe or otherwise interrupts the district's ability to effectively conduct operations at the school or worksite.

ATTACHMENT(S):
A: Board Policy 4113.5

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/14/2022
Superintendent's Cabinet: 06/06/2022; 06/20/2022

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: Paul Oropallo, Assistant Superintendent, Human Resources

APPROVED BY: Kent Kern, Superintendent of Schools

Board Policy 4113.5:

Working Remotely

The Governing Board recognizes that working remotely at home or at another alternative location may be necessary at times when pandemic condition, natural disaster, or other emergency condition makes the school or worksite unsafe or otherwise interrupts the district's ability to effectively conduct operations at the school or worksite. A full-time, part-time, or short-term remote work arrangement may also be granted by the superintendent or designee to an individual employee, upon request, provided that the position is suitable for remote work, the employee has consistently demonstrated the ability to work independently and meet performance expectations, and the work arrangement does not hinder district operations.

The opportunity to work remotely shall be entirely at the district's discretion, and no grievance or appeal right may arise from district denial of any employee request for remote work.

Employees approved for remote work shall comply with all district policies, administrative regulations, work schedules, and job assignments. Except when specifically agreed, approval of remote work shall not change the compensation, benefits, or other terms and conditions of employment of an employee.

Unless otherwise approved in advance by the superintendent or designee, employees working remotely shall do so within regular work hours established for the position. Employees are entitled and expected to take appropriate, uninterrupted meal and rest breaks, and shall keep accurate records of the hours they work. Employees shall notify their supervisor when unable to perform work assignments due to illness, equipment failure, or other unforeseen circumstances.

Employees working remotely are expected to conduct their work in a location that is safe and free of obstructions, hazards, and distractions. Such employees shall report to their supervisor any serious injury or illness occurring in the home workspace or in connection with their employment as soon as practically possible in accordance with board policy.

The district shall provide to employees who work remotely all supplies, materials, apparatus, and equipment reasonably necessary to perform their jobs, including, as necessary, a technology device and Internet access. Employees shall use caution in accessing the Internet from public locations and in accessing information from networks outside of the district in order to safeguard confidential information. Employees shall be responsible for maintaining and protecting equipment on loan from the district and shall adhere to the district's Acceptable Use Agreement. The employee's personally owned equipment may only be used for district business when approved by the superintendent or designee.

Work done at a remote work location is considered official public business. District records and communications shall be retained and safeguarded against damage or loss, and shall be

kept confidential or made accessible to the public in accordance with law.

Any employee working remotely shall be available during work hours to the employee's supervisor and other staff, students, parents/guardians, and members of the public, as appropriate, via email, phone, or other means. Lack of responsiveness on the part of the employee may result in discipline and/or termination of remote work responsibilities. Employees shall be required to attend virtual or in-person meetings when directed by their supervisor.

Employee productivity shall be evaluated on the basis of time spent on tasks and projects, task completion, and quality of job performance in the same manner as all employees in the same position at the assigned school or office.

Remote work arrangements may be discontinued at any time at the discretion of the Superintendent or designee.

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	Description
Gov. Code 12900-12996	Fair Employment and Housing Act
Gov. Code 6250-6270	California Public Records Act
Lab. Code 226.7	Mandated meal, rest, or recovery periods
Lab. Code 6400	Safe and healthful employment and place of employment
Lab. Code 6401	Unsafe workplace

Federal	Description
42 USC 12101-12213	Equal opportunity for individuals with disabilities

Management Resources	Description
Website	California Department of Industrial Relations

Cross References

Code	Description
1340	Access To District Records
1340	Access To District Records
3516	Emergencies And Disaster Preparedness Plan
3516	Emergencies And Disaster Preparedness Plan
3580	District Records
3580	District Records
4030	Nondiscrimination In Employment
4030	Nondiscrimination In Employment
4040	Employee Use Of Technology
4040-E(1)	Employee Use Of Technology
4113	Assignment
4115	Evaluation/Supervision
4119.21	Professional Standards
4119.21-E(1)	Professional Standards
4154	Health And Welfare Benefits
4154	Health And Welfare Benefits
4154-E(1)	Health And Welfare Benefits
4157	Employee Safety
4157	Employee Safety
4218	Dismissal/Suspension/Disciplinary Action
4219.21	Professional Standards
4219.21-E(1)	Professional Standards
4254	Health And Welfare Benefits
4254	Health And Welfare Benefits
4254-E(1)	Health And Welfare Benefits
4257	Employee Safety
4257	Employee Safety
4315	Evaluation/Supervision
4315	Evaluation/Supervision

Code	Description
4319.21	Professional Standards
4319.21-E(1)	Professional Standards
4354	Health And Welfare Benefits
4354	Health And Welfare Benefits
4354-E(1)	Health And Welfare Benefits
4357	Employee Safety
4357	Employee Safety
4361.1	Personal Illness/Injury Leave
4361.1	Personal Illness/Injury Leave
5125	Student Records
5125	Student Records

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-7

MEETING DATE: 06/28/2022

SUBJECT: 2021-2022 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, 2022 in the amount of $145,937,052.

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 $145,937,052. 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.

ATTACHMENT(S):
A: GASB 75 Actuarial Report

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Restricted Base, Supplemental, other restricted, etc.)

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 PO
Kent Kern, Superintendent of Schools KK

May 10, 2022

Ms. Cindy Hellman
Employee Benefits and Processing Specialist
San Juan Unified School District
3738 Walnut Ave
Carmichael, CA 95608

Re: San Juan Unified School District Other Post-Employment Benefits
GASB 75 Actuarial Report for the Fiscal Year Ending June 30, 2022

Dear Ms. Hellman:

We are pleased to enclose our actuarial report providing actuarial information regarding the other post-employment benefit (OPEB) liabilities of the San Juan Unified School District.

The primary purpose of this report is to 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, 2022. The report's text describes our analysis and assumptions in detail.

The exhibits presented are based on the results of an actuarial valuation prepared as of June 30, 2020 and on the employee and plan data provided to us for that valuation. ***Please note that retiree benefit payments and covered employee payroll for the current fiscal year are estimated.*** As with any analysis, the soundness of the report is dependent on the inputs. Please review the information shown in the report to be comfortable that it matches your records.

The accounting exhibits presented in this report reflect the assumption that the District will continue financing its OPEB liability on a pay-as-you-go basis. The only assumption change reflected in this report relative to the report for the prior fiscal year end is an update to the discount rate, in keeping with the change in the applicable municipal bond index on which it is based. 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.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District employees 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 & Consulting Actuary

Enclosure



San Juan Unified School District

GASB 75 Actuarial Report
Measured as of June 30, 2021
For Fiscal Year End June 30, 2022 Financial Reporting

Submitted May 2022

MacLeod Watts

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A. Executive Summary

This report presents actuarial information regarding 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 required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2022.

Important background information regarding the valuation process can be found in Addendum 1. 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. Following this executive summary are various exhibits and information appropriate for disclosures under GASB 75. These exhibits were developed from a roll forward of the June 30, 2020 valuation.

A new actuarial valuation will need to be prepared as of June 30, 2022 before the GASB 75 report can be completed for the District's fiscal year ending June 30, 2023.

OPEB Obligations of the District

The District provides continuation of medical and dental coverage to qualifying retirees. This coverage may create one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities**: A direct employer payment toward the cost of OPEB (retiree health benefits). In this program, the District pays a portion of medical and dental premiums for qualifying retirees. Details are provided in Supporting Information Section 2.
- **Implicit subsidy liabilities**: An indirect employer subsidy that occurs when the claims experience of active employees and retirees are pooled when determining premiums. With group premium rate structures, at some ages retirees may be expected to experience higher claims than the premiums they pay, where at other ages the reverse may be true. When blended, premiums charged for active employees typically partially support retiree claims and are said to "implicitly subsidize" retirees. Actuarial Standards of Practice generally require an implicit subsidy of retiree premium rates be valued as an OPEB liability.

  In the District's program, the premium rates for retirees are determined separately from active employees, based on retiree experience alone, without consideration of active employee claims experience. We assume that the retiree premiums are set a level sufficient to cover retiree claims.

  The District does not subsidize retiree health costs after age 65. Any implicit subsidy for 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 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 contributes the required retiree 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.



Executive Summary
(Continued)

The District confirmed that it continues to finance its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rate used in this report is based on the Fidelity Muni GO AA 20 Year Bond Index. As of the beginning and end of the Measurement Period, use of this index results in discount rates of 2.45% on June 30, 2020 and 1.92% on June 30, 2021.

Actuarial Assumptions

The "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, 2022
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

Significant Results and Differences from the Prior Valuation

This report is based on a roll forward of the June 30, 2020 valuation. No benefit changes and no material changes were reported to MacLeod Watts during the measurement period. Accordingly, no plan or census data was gathered, and no plan experience was analyzed for this report. No assumptions were changed, other than an update to the discount rate as described earlier. This change increased the Total OPEB Liability relative to what was previously expected on the current measurement date. See page 6, *Recognition Period of Deferred Resources,* for an explanation of how this assumption change will be recognized in coming years.

Executive Summary
(Concluded)

Impact on Statement of Net Position and OPEB Expense for Fiscal 2022

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 can be summarized as follows:

Items	For Reporting At Fiscal Year Ending June 30, 2022
Total OPEB Liability	$ 145,937,052
Fiduciary Net Position	-
Net OPEB Liability (Asset)	145,937,052
Deferred (Outflows) of Resources	(16,266,187)
Deferred Inflows of Resources	13,657,009
Impact on Statement of Net Position	$ 143,327,874
OPEB Expense, FYE 6/30/2022	$ 11,043,782

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. 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, 2022. The District is classified for GASB 75 purposes as a single employer.

District contributions (in the form of retiree benefit payments) for fiscal year 21/22 shown in this report are an estimate and should be updated once the actual amount is known at the close of this fiscal year.

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, 2022 *Measurement Date is June 30, 2021*	**District**	**Choices**	**Total**
Items Impacting Net Position:			
Total OPEB Liability	$ 145,911,056	$ 25,996	$ 145,937,052
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	145,911,056	25,996	145,937,052
Deferred (Outflows) Inflows of Resources Due to:			
Assumption Changes	3,280,924	(166)	3,280,758
Plan Experience	1,105,572	21,220	1,126,792
Investment Experience	-	-	-
Deferred Contributions	(7,016,728)	-	(7,016,728)
Net Deferred (Outflows) Inflows of Resources	(2,630,232)	21,054	(2,609,178)
Impact on Statement of Net Position, FYE 6/30/2022	**$ 143,280,824**	**$ 47,050**	**$ 143,327,874**
Items Impacting OPEB Expense:			
Service Cost	$ 8,675,580	$ 1,446	$ 8,677,026
Cost of Plan Changes	-	-	-
Interest Cost	3,442,099	620	3,442,719
Expected Earnings on Assets	-	-	-
Recognized Deferred Resource items:			
Assumption Changes	(874,521)	303	(874,218)
Plan Experience	(193,733)	(8,012)	(201,745)
Investment Experience	-	-	-
OPEB Expense, FYE 6/30/2022	**$ 11,049,425**	**$ (5,643)**	**$ 11,043,782**

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*	**6/30/2021** *6/30/2020*	**6/30/2022** *6/30/2021*	**Change During Period**
Total OPEB Liability	$ 134,897,401	$ 145,937,052	$ 11,039,651
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	134,897,401	145,937,052	11,039,651
Deferred Resource (Outflows) Inflows Due to:			
Assumption Changes	9,185,493	3,280,758	(5,904,735)
Plan Experience	1,328,537	1,126,792	(201,745)
Investment Experience	-	-	-
Deferred Contributions	(6,110,611)	(7,016,728)	(906,117)
Net Deferred (Outflows) Inflows	4,403,419	(2,609,178)	(7,012,597)
Impact on Statement of Net Position	$ 139,300,820	$ 143,327,874	$ 4,027,054

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2021	$ 139,300,820
OPEB Expense (Income)	11,043,782
Employer Contributions During Fiscal Year	(7,016,728)
Impact on Statement of Net Position, FYE 6/30/2022	$ 143,327,874

OPEB Expense	
Employer Contributions During Fiscal Year	$ 7,016,728
Deterioration (Improvement) in Net Position	4,027,054
OPEB Expense (Income), FYE 6/30/2022	$ 11,043,782

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 10.55 years for the District and 5.03 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.

Liability changes attributable to benefit changes occurring during the period are recognized immediately.

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, 2022.

Combined (District & Choices)	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 8,490,651	$ 11,771,409
Differences Between Expected and Actual Experience	758,808	1,885,600
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	7,016,728	-
Total	$ 16,266,187	$ 13,657,009

The District will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2023	$ (1,075,963)
2024	(1,075,963)
2025	(1,075,963)
2026	(1,065,800)
2027	(1,050,980)
Thereafter	937,119

Accounting Information
(Continued)

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for the fiscal year end 2022 is 1.92%. Healthcare cost trend rate was assumed to start at 5.7% (effective January 1, 2022) and grade down to 4% for years 2076 and thereafter. 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% 0.92%**	**Current 1.92%**	**Current + 1% 2.92%**
Net OPEB Liability (Asset)	155,740,358	145,937,052	136,541,274
Increase (Decrease)	9,803,306		(9,395,778)
% Increase (Decrease)	6.7%		-6.4%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	130,870,824	145,937,052	163,670,441
Increase (Decrease)	(15,066,228)		17,733,389
% Increase (Decrease)	-10.3%		12.2%

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. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2022) are shown in the table.

Fiscal Year End	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	***6/30/2021***	***6/30/2020***	***6/30/2019***	***6/30/2018***	***6/30/2017***
Discount rate	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*
Total OPEB liability					
Service Cost	$ 8,677,026	$ 7,443,646	$ 7,479,653	$ 7,640,674	$ 8,222,343
Interest	3,442,719	4,006,726	4,704,410	4,697,188	3,858,622
Differences between expected and actual experience	-	865,424	-	(3,579,711)	-
Changes of assumptions	5,030,517	4,857,799	(8,303,445)	(4,655,008)	(5,886,181)
Benefit payments	(6,110,611)	(5,685,895)	(5,894,659)	(5,964,429)	(5,664,072)
Net change in total OPEB liability	11,039,651	11,487,700	(2,014,041)	(1,861,286)	530,712
Total OPEB liability - beginning	134,897,401	123,409,701	125,423,742	127,285,028	126,754,316
Total OPEB liability - ending (a)	$ 145,937,052	$ 134,897,401	$ 123,409,701	$ 125,423,742	$127,285,028
Plan fiduciary net position					
Contributions - employer	$ 6,110,611	$ 5,685,895	$ 5,894,659	$ 5,964,429	$ 5,664,072
Benefit payments	(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)	$ 145,937,052	$ 134,897,401	$ 123,409,701	$ 125,423,742	$127,285,028
Covered-employee payroll	$ 299,327,181	$ 299,318,431	$ 300,868,065	$ 287,698,401	$278,515,266
Net OPEB liability as a % of covered-employee payroll	48.76%	45.07%	41.02%	43.60%	45.70%

Summary of methods and assumptions used in the valuation:

Valuation Date:	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
Inflation	2.50%	2.75%	2.75%
Healthcare cost trend rates	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%	3.25%	3.25%
Retirement age	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MW Scale 2020 generationally	MW Scale 2018 generationally	MW Scale 2017 generationally

Accounting Information
(Continued)

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 (District & Choices)	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows (Inflows) Due to:				Impact on Statement of Net Position (e) = (c) - (d)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	
Balance at Fiscal Year Ending 6/30/2021 *Measurement Date 6/30/2020*	$ 134,897,401	$ -	$ 134,897,401	$ (9,185,493)	$ (1,328,537)	$ -	$ 6,110,611	$ 139,300,820
Changes During the Period:								
Service Cost	8,677,026		8,677,026					8,677,026
Interest Cost	3,442,719		3,442,719					3,442,719
Expected Investment Income		-	-					-
Employer Contributions		6,110,611	(6,110,611)					(6,110,611)
Changes of Benefit Terms	-		-					-
Benefit Payments	(6,110,611)	(6,110,611)	-					-
Assumption Changes	5,030,517		5,030,517	5,030,517				-
Plan Experience	-		-		-			-
Investment Experience		-	-			-		-
Recognized Deferred Resources				874,218	201,745	-	(6,110,611)	5,034,648
Employer Contributions in Fiscal Year							7,016,728	(7,016,728)
Net Changes in Fiscal Year 2021-2022	11,039,651	-	11,039,651	5,904,735	201,745	-	906,117	4,027,054
Balance at Fiscal Year Ending 6/30/2022 *Measurement Date 6/30/2021*	$ 145,937,052	$ -	$ 145,937,052	$ (3,280,758)	$ (1,126,792)	$ -	$ 7,016,728	$ 143,327,874

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 Pension Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2021

Deferred Resource						Balance as of Jun 30, 2021	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:						
Date Created	Created Due To		Initial Amount	Period (Yrs)	Annual Recognition		2020-21 (FYE 2022)	2021-22 (FYE 2023)	2022-23 (FYE 2024)	2023-24 (FYE 2025)	2024-25 (FYE 2026)	2025-26 (FYE 2027)	Thereafter
6/30/2017	Assumption Changes	Decreased Liability	(5,863,511)	9.97	(588,128)	(2,922,871)	(588,128)	(588,128)	(588,128)	(588,128)	(588,081)	(570,406)	-
6/30/2018	Plan Experience	Decreased Liability	(2,951,674)	10.62	(277,984)	(1,839,738)	(277,984)	(277,984)	(277,984)	(277,984)	(277,984)	(280,948)	(446,854)
6/30/2018	Assumption Changes	Decreased Liability	(4,655,008)	10.59	(439,521)	(2,896,924)	(439,521)	(439,521)	(439,521)	(439,521)	(439,518)	(439,708)	(699,135)
6/30/2019	Assumption Changes	Decreased Liability	(8,303,445)	10.59	(784,194)	(5,950,863)	(784,194)	(784,194)	(784,194)	(784,194)	(784,194)	(784,194)	(2,029,893)
6/30/2020	Plan Experience	Increased Liability	865,424	11.35	76,239	712,946	76,239	76,239	76,239	76,239	86,974	87,308	309,947
6/30/2020	Assumption Changes	Increased Liability	4,857,799	10.54	460,791	3,936,217	460,791	460,791	460,791	460,791	460,168	460,148	1,633,528
6/30/2021	Assumption Changes	Increased Liability	5,030,517	10.55	476,834	4,553,683	476,834	476,834	476,834	476,834	476,835	476,820	2,169,526

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"). For details, see Addendum 1 – Important Background Information.

District contributions paid during the measurement period (in the form of benefit payments) are shown below.

Employer Contributions During the Measurement Period, Jul 1, 2020 thru Jun 30, 2021	**District**	**Choices**	**Total**
Employer Contributions to the Trust	$ -	$ -	$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	6,110,611	-	6,110,611
Implicit contributions	-	-	-
Total Employer Contributions During the Measurement Period	$ 6,110,611	$ -	$ 6,110,611

This next chart shows projected OPEB contributions paid after the measurement date but prior to this current fiscal year end. *The total employer payments for retiree health premiums is an estimate and should be updated at the close of fiscal year.*

Employer Contributions During the Fiscal Year, Jul 1, 2021 thru Jun 30, 2022	**District**	**Choices**	**Total**
Employer Contributions to the Trust	$ -	$ -	$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	7,016,728	-	7,016,728
Implicit contributions	-	-	-
Total Employer Contributions During the Fiscal Year	$ 7,016,728	$ -	$ 7,016,728

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.

These 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	
2022	$7,016,728	$ -	7,016,728	$ -	$ -	-	7,016,728
2023	3,820,345	5,000,915	8,821,260	-	7,640	7,640	8,828,900
2024	2,850,601	5,694,294	8,544,895	-	11,664	11,664	8,556,559
2025	1,967,831	6,253,518	8,221,349	-	7,480	7,480	8,228,829
2026	1,298,037	7,021,411	8,319,448	-	-	-	8,319,448
2027	971,023	7,373,663	8,344,686	-	-	-	8,344,686
2028	739,732	7,996,546	8,736,278	-	-	-	8,736,278
2029	431,692	8,531,787	8,963,479	-	-	-	8,963,479
2030	223,223	9,297,083	9,520,306	-	-	-	9,520,306
2031	189,115	9,914,830	10,103,945	-	-	-	10,103,945
2032	175,926	10,963,649	11,139,575	-	-	-	11,139,575
2033	182,533	11,990,708	12,173,241	-	-	-	12,173,241
2034	139,967	12,509,685	12,649,652	-	-	-	12,649,652
2035	98,977	12,238,517	12,337,494	-	-	-	12,337,494
2036	102,687	12,260,338	12,363,025	-	-	-	12,363,025

The amounts shown above reflect the expected payment by the District toward retiree medical and 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"). **The benefit amount shown for FYE 2022 is currently an estimate and will be replaced with the actual amount, once known**.

Accounting Information
(Concluded)

Sample Journal Entries

Combined (District & Choices)

Beginning Account Balances As of the fiscal year beginning 7/1/2021	**Debit**	**Credit**
Net OPEB Liability		134,897,401
Deferred Resource -- Assumption Changes		9,185,493
Deferred Resource -- Plan experience		1,328,537
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	6,110,611	
Net Position	139,300,820	

** The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.*

Journal entry to recharacterize retiree benefit payments as OPEB Expense.	**Debit**	**Credit**
OPEB Expense	7,016,728	
Premium Expense		7,016,728

** This entry assumes a prior journal entry was made to record the payment for retiree premiums. This entry assumes the prior entry debited an account called "Premium Expense" and credited Cash. This entry reverses the prior debit to "Premium Expense" and recharacterizes that entry as an "OPEB Expense".*

Journal entries to record account activity during the fiscal year	**Debit**	**Credit**
Net OPEB Liability		11,039,651
Deferred Resource -- Assumption Changes	5,904,735	
Deferred Resource -- Plan experience	201,745	
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	906,117	
OPEB Expense	4,027,054	

C. 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.



D. 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 are: 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 actuaries 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. Both actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: May 10, 2022

Catherine L. MacLeod
Catherine L. MacLeod, FSA, FCA, EA, MAAA

J. Kevin Watts
J. Kevin Watts, FSA, FCA, MAAA

E. Supporting Information

Section 1 - Summary of Employee Data

District Plan Only – Active members: The District reported 4146 active employees; of these, 3564 were enrolled in a medical plan through the District on the valuation date while 582 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	30	26	5				61	1%
25 to 29	63	154	47	10			274	7%
30 to 34	47	186	96	36	16		381	9%
35 to 39	47	164	102	131	45	5	494	12%
40 to 44	32	147	90	87	111	62	529	13%
45 to 49	18	109	88	93	110	212	630	15%
50 to 54	24	112	94	97	118	247	692	17%
55 to 59	12	60	56	77	126	281	612	15%
60 to 64	8	38	30	44	66	219	405	10%
65 to 69		5	7	9	11	36	68	2%
70 & Up							0	0%
Total	281	1001	615	584	603	1062	**4146**	**100%**
Percent	7%	24%	15%	14%	15%	26%	**100%**	

Valuation	June 2018	June 2020
Average Attained Age for Actives	45.9	46.7
Average Years of Service	12.3	12.9

District Plan only – Retired members: There were also 527 retirees receiving benefits under this plan on the valuation date. Of these, 474 were enrolled and receiving both medical and dental benefits. An additional 53 retirees were enrolled only for dental coverage. Their ages are summarized below.

Retirees by Age				
Current Age	Retirees Electing Medical	Retirees Waiving Med but Electing Dental	Total	Percent
Below 50	4	0	4	1%
50 to 54	5	1	6	1%
55 to 59	82	8	90	17%
60 to 64	383	44	427	81%
65 & up	0	0	0	0%
Total	**474**	**53**	**527**	**100%**
Average Age:				
On 6/30/2020	61.7	61.8	61.7	
At retirement	58.3	56.9	58.2	

Supporting Information
(Continued)

Section 1 - Summary of Employee Data
(continued)

Choices Plan Members

The District reported 2 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. There were no current Choices retirees eligible for retiree health benefits on the valuation date.

Choices Benefits Eligible Active Employees		
Employee	**Age**	**Service**
1	60.4	20.7
2	61.2	15.9
Average	60.8	18.3

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 53 retirees included below are currently waiving medical coverage but are included in the valuation because they are enrolled in the District's dental coverage. There were an additional 3 retirees who are eligible but not enrolled in either medical or dental coverage were excluded from the valuation.

Counts By Medical Plan			
Medical Plan Name	**Actives**	**Retirees**	**Total**
Kaiser	2,501	246	2,747
Out-of-Area	0	70	70
Western Health Advantage	1,065	158	1,223
Waived	582	53	635
Total	**4,148**	**527**	**4,675**

A summary of active District employees, currently benefitting retirees and retirees eligible but not covered by the plan is shown in this chart:

Summary of Participants	
Participating Active Employees	4148
Inactive Employees Receiving Benefits	527
Inactive Employees Entitled to but Not Receiving Benefits	3
Total Number of Participants	4675

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
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.[1] 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 or an individual Medicare Advantage plan. In either case, the retiree must pay the full premium.

Monthly 2021 Pre-Medicare Retiree Premiums			
Plan	Kaiser	WHA HMO	Delta Dental
Retiree only	$ 1,113.30	$ 1,191.66	$ 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.

[1] 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, 2020).



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

Fiscal Year End	June 30, 2022
GASB 75 Measurement Date	Last day of the prior fiscal year (June 30, 2021)
Valuation Date	June 30, 2020

Valuation Methods

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Not applicable ($0; no OPEB trust has been established)
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Development of Age-related Medical Premiums	Medical claims by age and gender were estimated based on data provided in the 2013 paper "Health Care Costs – From Birth to Death", prepared by Dale H. Yamamoto, and sponsored by the Society of Actuaries. A description of MacLeod Watts's Age Rating Methodology is provided in Addendum 2 to 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 covered by Medicare receive no paid employer benefits under this program and the premium rates are developed separately for these retirees; as such, any implicit subsidy between Mediare retirees 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 Rate	1.92% as of June 30, 2021 2.45% as of June 30, 2020
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 claims costs by age are assumed to increase once each year. Increases over the prior year's levels were derived using the Getzen model and are assumed to be effective on the dates shown below.

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2022	5.7%	2061-2066	4.8%
2023	5.6%	2067	4.7%
2024	5.5%	2068	4.6%
2025-2026	5.4%	2069	4.5%
2027-2029	5.3%	2070-2071	4.4%
2030-2051	5.2%	2072	4.3%
2052	5.1%	2073-2074	4.2%
2053-2055	5.0%	2075	4.1%
2056-2060	4.9%	2076 & later	4.0%

The healthcare trend shown above was developed using the Getzen Model 2021_b published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.5%; Excess Medical Growth 1.2%; Expected Health Share of GDP in 2028 20.3%; Resistance Point 25%; Year after which medical growth is limited to growth in GDP 2075.

Dental plan premiums are assumed to increase by 3.0% per year.



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 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015 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 improvements.
(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.

The representative mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015 and as published by CalSTRS before projection.

Mortality Improvement	MacLeod Watts Scale 2020 applied generationally from 2015 (see Addendum 3)	
Retirement Formulas	CalPERS Classic:	2% @ 55
	CalSTRS Classic:	2% at 60
	CalPERS & CalSTRS PEPRA:	2% @ 62

For samples rates of assumed mortality, service and disability retirement and separation (termination) prior to retirement at selected ages, please refer to our June 30, 2020, valuation report and/or the CalPERS experience study referenced above.

Changes recognized in the current measurement period:

Discount rate	Changed from 2.45% as of June 30, 2020, to 1.92% as of June 30, 2021, based on the published change in return for the applicable municipal bond index

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*	**6/30/2021** *6/30/2020*	**6/30/2022** *6/30/2021*	**Change During Period**
Total OPEB Liability	$ 134,873,542	$ 145,911,056	$ 11,037,514
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	134,873,542	145,911,056	11,037,514
Deferred Resource (Outflows) Inflows Due to:			
Assumption Changes	9,185,891	3,280,924	(5,904,967)
Plan Experience	1,299,305	1,105,572	(193,733)
Investment Experience	-	-	-
Deferred Contributions	(6,110,611)	(7,016,728)	(906,117)
Net Deferred (Outflows) Inflows	4,374,585	(2,630,232)	(7,004,817)
Impact on Statement of Net Position	$ 139,248,127	$ 143,280,824	$ 4,032,697

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2021	$ 139,248,127
OPEB Expense (Income)	11,049,425
Employer Contributions During Fiscal Year	(7,016,728)
Impact on Statement of Net Position, FYE 6/30/2022	$ 143,280,824

OPEB Expense	
Employer Contributions During Fiscal Year	$ 7,016,728
Deterioration (Improvement) in Net Position	4,032,697
OPEB Expense (Income), FYE 6/30/2022	$ 11,049,425

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, 2022.

San Juan Unified School District	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 8,487,894	$ 11,768,818
Differences Between Expected and Actual Experience	746,487	1,852,059
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	7,016,728	-
Total	$ 16,251,109	$ 13,620,877

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 2022 is 1.92%. Healthcare Cost Trend Rate was assumed to start at 5.7% (increase effective January 1, 2022) and grade down to 4% for years 2076 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% 0.92%**	**Current 1.92%**	**Current + 1% 2.92%**
Net OPEB Liability (Asset)	155,714,246	145,911,056	136,515,417
Increase (Decrease)	9,803,190		(9,395,639)
% Increase (Decrease)	6.7%		-6.4%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	130,845,472	145,911,056	163,643,788
Increase (Decrease)	(15,065,584)		17,732,732
% Increase (Decrease)	-10.3%		12.2%

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. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2022) are shown in the table.

Fiscal Year End	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	*6/30/2021*	*6/30/2020*	*6/30/2019*	*6/30/2018*	*6/30/2017*
Discount rate	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*
Total OPEB liability					
Service Cost	$ 8,675,580	$ 7,438,108	$ 7,474,275	$ 7,593,774	$ 8,173,033
Interest	3,442,099	4,004,410	4,701,890	4,673,808	3,839,754
Differences between expected and actual experience	-	921,103	-	(2,976,223)	-
Changes of assumptions	5,030,446	4,854,564	(8,299,772)	(4,656,507)	(5,862,802)
Benefit payments	(6,110,611)	(5,685,895)	(5,894,659)	(5,936,616)	(5,628,208)
Net change in total OPEB liability	11,037,514	11,532,290	(2,018,266)	(1,301,764)	$ 521,777
Total OPEB liability - beginning	134,873,542	123,341,252	125,359,518	126,661,282	126,139,505
Total OPEB liability - ending (a)	$ 145,911,056	$ 134,873,542	$ 123,341,252	$ 125,359,518	$ 126,661,282
Plan fiduciary net position					
Contributions - employer	$ 6,110,611	$ 5,685,895	$ 5,894,659	$ 5,936,616	$ 5,628,208
Benefit payments	-	(5,685,895)	(5,894,659)	(5,936,616)	(5,628,208)
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 145,908,176	$ 134,873,542	$ 123,341,252	$ 125,359,518	$ 126,661,282
Covered-employee payroll	$ 299,075,155	$ 299,075,155	$ 300,574,054	$ 287,413,645	$ 275,467,608
Net OPEB liability as a % of covered-employee payroll	48.79%	45.10%	41.04%	43.62%	45.98%

Summary of methods and assumptions used in the valuation:

Valuation Date:	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
Inflation	2.50%	2.75%	2.75%
Healthcare cost trend rates	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% per year to 5% by 2024
Salary increases	3.00%	3.25%	3.25%
Retirement age	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MW Scale 2020 generationally	MW Scale 2018 generationally	MW Scale 2017 generationally

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 (Inflows) Due to:				Impact on Statement of Net Position (e) = (c) - (d)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	
Balance at Fiscal Year Ending 6/30/2021 *Measurement Date 6/30/2020*	$ 134,873,542	$ -	$ 134,873,542	$ (9,185,891)	$ (1,299,305)	$ -	$ 6,110,611	$ 139,248,127
Changes During the Period:								
Service Cost	8,675,580		8,675,580					8,675,580
Interest Cost	3,442,099		3,442,099					3,442,099
Expected Investment Income		-	-					-
Employer Contributions		6,110,611	(6,110,611)					(6,110,611)
Changes of Benefit Terms	-		-					-
Benefit Payments	(6,110,611)	(6,110,611)	-					-
Assumption Changes	5,030,446		5,030,446	5,030,446				-
Plan Experience	-		-		-			-
Investment Experience		-	-			-		-
Recognized Deferred Resources				874,521	193,733	-	(6,110,611)	5,042,357
Employer Contributions in Fiscal Year							7,016,728	(7,016,728)
Net Changes in Fiscal Year 2021-2022	11,037,514	-	11,037,514	5,904,967	193,733	-	906,117	4,032,697
Balance at Fiscal Year Ending 6/30/2022 *Measurement Date 6/30/2021*	$ 145,911,056	$ -	$ 145,911,056	$ (3,280,924)	$ (1,105,572)	$ -	$ 7,016,728	$ 143,280,824

Appendix 1A - Additional Accounting Detail for District Members Only
(Concluded)

Sample Journal Entries

San Juan Unified School District

Beginning Account Balances As of the fiscal year beginning 7/1/2021	**Debit**	**Credit**
Net OPEB Liability		134,873,542
Deferred Resource -- Assumption Changes		9,185,891
Deferred Resource -- Plan experience		1,299,305
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	6,110,611	
Net Position	139,248,127	

** The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.*

Journal entry to recharacterize retiree benefit payments as OPEB Expense.	**Debit**	**Credit**
OPEB Expense	7,016,728	
Premium Expense		7,016,728

** This entry assumes a prior journal entry was made to record the payment for retiree premiums. This entry assumes the prior entry debited an account called "Premium Expense" and credited Cash. This entry reverses the prior debit to "Premium Expense" and recharacterizes that entry as an "OPEB Expense".*

Journal entries to record account activity during the fiscal year	**Debit**	**Credit**
Net OPEB Liability		11,037,514
Deferred Resource -- Assumption Changes	5,904,967	
Deferred Resource -- Plan experience	193,733	
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	906,117	
OPEB Expense	4,032,697	

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*	**6/30/2021** *6/30/2020*	**6/30/2022** *6/30/2021*	**Change During Period**
Total OPEB Liability	$ 23,859	$ 25,996	$ 2,137
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	23,859	25,996	2,137
Deferred Resource (Outflows) Inflows Due to:			
Assumption Changes	(398)	(166)	232
Plan Experience	29,232	21,220	(8,012)
Investment Experience	-	-	-
Deferred Contributions	-	-	-
Net Deferred (Outflows) Inflows	28,834	21,054	(7,780)
Impact on Statement of Net Position	$ 52,693	$ 47,050	$ (5,643)

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2021	$ 52,693
OPEB Expense (Income)	(5,643)
Employer Contributions During Fiscal Year	-
Impact on Statement of Net Position, FYE 6/30/2022	$ 47,050

OPEB Expense	
Employer Contributions During Fiscal Year	$ -
Deterioration (Improvement) in Net Position	(5,643)
OPEB Expense (Income), FYE 6/30/2022	$ (5,643)

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, 2022 for Choices members only.

Choices	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 2,757	$ 2,591
Differences Between Expected and Actual Experience	12,321	33,541
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	-	-
Total	$ 15,078	$ 36,132

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 2022 is 1.92%. Healthcare Cost Trend Rate was assumed to start at 5.7% (increase effective January 1, 2022) and grade down to 4% for years 2076 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% 0.92%**	**Current 1.92%**	**Current + 1% 2.92%**
Net OPEB Liability (Asset)	26,112	25,996	25,857
Increase (Decrease)	116		(139)
% Increase (Decrease)	0.4%		-0.5%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	25,352	25,996	26,653
Increase (Decrease)	(644)		657
% Increase (Decrease)	-2.5%		2.5%

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 (fiscal years 2018 through 2022) are shown in the table.

Fiscal Year End	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	*6/30/2021*	*6/30/2020*	*6/30/2019*	*6/30/2018*	*6/30/2017*
Discount rate	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*
Total OPEB liability					
Service Cost	$ 1,446	$ 5,538	$ 5,378	$ 2,918	$ 3,022
Interest	620	2,316	2,520	1,480	1,433
Differences between expected and actual experience	-	(55,679)	-	24,549	-
Changes of assumptions	71	3,235	(3,673)	1,499	(709)
Benefit payments	-	-	-	(9,745)	(12,570)
Net change in total OPEB liability	2,137	(44,590)	4,225	20,701	$ (8,824)
Total OPEB liability - beginning	23,859	68,449	64,224	43,523	52,347
Total OPEB liability - ending (a)	$ 25,996	$ 23,859	$ 68,449	$ 64,224	$ 43,523
Plan fiduciary net position					
Contributions - employer	$ -	$ -	$ -	$ 9,745	$ 12,570
Benefit payments	-		-	(9,745)	(12,570)
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 25,996	$ 23,859	$ 68,449	$ 64,224	$ 43,523
Covered-employee payroll	$ 252,026	$ 243,276	$ 294,011	$ 284,756	$ 307,121
Net OPEB liability as a % of covered-employee payroll	10.31%	9.81%	23.28%	22.55%	14.17%

Summary of methods and assumptions used in the valuation:

Valuation Date:	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
Inflation	2.50%	2.75%	2.75%
Healthcare cost trend rates	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% per year to 5% by 2024
Salary increases	3.00%	3.25%	3.25%
Retirement age	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MW Scale 2020 generationally	MW Scale 2018 generationally	MW Scale 2017 generationally

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 (Inflows) Due to:				Impact on Statement of Net Position (e) = (c) - (d)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	
Balance at Fiscal Year Ending 6/30/2021 *Measurement Date 6/30/2020*	$ 23,859	$ -	$ 23,859	$ 398	$ (29,232)	$ -	$ -	$ 52,693
Changes During the Period:								
Service Cost	1,446		1,446					1,446
Interest Cost	620		620					620
Expected Investment Income		-	-					-
Employer Contributions		-	-					-
Changes of Benefit Terms	-		-					-
Benefit Payments	-	-	-					-
Assumption Changes	71		71	71				-
Plan Experience	-		-		-			-
Investment Experience		-	-			-		-
Recognized Deferred Resources				(303)	8,012	-	-	(7,709)
Employer Contributions in Fiscal Year							-	-
Net Changes in Fiscal Year 2021-2022	2,137	-	2,137	(232)	8,012	-	-	(5,643)
Balance at Fiscal Year Ending 6/30/2022 *Measurement Date 6/30/2021*	$ 25,996	$ -	$ 25,996	$ 166	$ (21,220)	$ -	$ -	$ 47,050

Appendix 1B - Additional Accounting Detail for Choices Members Only
(Concluded)

Sample Journal Entries

Choices

Beginning Account Balances As of the fiscal year beginning 7/1/2021	**Debit**	**Credit**
Net OPEB Liability		23,859
Deferred Resource -- Assumption Changes	398	
Deferred Resource -- Plan experience		29,232
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	-	
Net Position	52,693	

** The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.*

Journal entries to record account activity during the fiscal year	**Debit**	**Credit**
Net OPEB Liability		2,137
Deferred Resource -- Assumption Changes		232
Deferred Resource -- Plan experience	8,012	
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	-	
OPEB Expense		5,643

Addendum 1: 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.

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 Table 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records were 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 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 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.



Important Background Information
(Continued)

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 expected 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 expected 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.

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.



Important Background Information
(Continued)

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.

Addendum 2: 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.



Addendum 3: 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 2020** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2019 Report, published in October 2019 and (2) the demographic assumptions used in the 2019 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published April 2019.

MacLeod Watts Scale 2020 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2019 which has two segments – (1) historical improvement rates for the period 1951-2015 and (2) an estimate of future mortality improvement for years 2016-2018 using the Scale MP-2019 methodology but utilizing the assumptions obtained from Scale MP-2015. The MacLeod Watts scale then transitions from the 2018 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2019-2028. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2028-2042. The SSA's Intermediate Scale has a final step down in 2043 which is reflected in the MacLeod Watts scale for years 2043 and thereafter. Over the ages 95 to 115, the SSA improvement rate is graded to zero.

Scale MP-2019 can be found at the SOA website and the projection scales used in the 2019 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

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, before ever going into effect.

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; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

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.



Glossary
(Continued)

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-8

MEETING DATE: 06/28/2022

SUBJECT: Short-Term Warehouse/Delivery Worker Position

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

DEPARTMENT: Human Resources

ACTION REQUESTED:
The superintendent is recommending that the board approve a short-term warehouse/delivery worker position for Business Support Services. This position will run from July 1, 2022 until December 22, 2022.

RATIONALE/BACKGROUND:
California Education Code Section 45103 requires that before employing a short-term employee, the governing board of a school district, at a regularly scheduled board meeting, shall specify the service required to be performed by the employee pursuant to the definition of "classification" in subdivision (a) of Section 45101, and shall certify the ending date of the service.

Business Support Services requires the support of an additional warehouse/delivery worker on a seasonal basis, at the beginning of the school year, in order to manage the receipt, delivery, and inventory of instructional materials related to the start of the new school year and Williams Reporting.

ATTACHMENT(S):
N/A

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FINANCIAL DATA:
N/A

PREPARED BY: Harold Giffin, Analyst, Human Resources

APPROVED BY: Paul Oropallo, Assistant Superintendent, Human Resources
Kent Kern, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-9

MEETING DATE: 06/28/2022

SUBJECT: Short-Term Custodian P osition

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

DEPARTMENT: Human Resources

ACTION REQUESTED:
The superintendent is recommending that the board approve a short-term custodian position for Maintenance & Operations. This position will run from July 1, 2022 until December 22, 2022.

RATIONALE/BACKGROUND:
California Education Code Section 45103 requires that before employing a short-term employee, the governing board of a school district, at a regularly scheduled board meeting, shall specify the service required to be performed by the employee pursuant to the definition of "classification" in subdivision (a) of Section 45101, and shall certify the ending date of the service.

The Maintenance & Operations department requires a short-term employee to fill behind a leave of absence taken by a permanent custodian. This leave of absence began November 15, 2021 and is expected to continue through the first semester of the 2022-2023 school year.

ATTACHMENT(S):
N/A

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FINANCIAL DATA:
N/A

PREPARED BY: Harold Giffin, Analyst, Human Resources

APPROVED BY: Paul Oropallo, Assistant Superintendent, Human Resources
Kent Kern, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G-10**

MEETING DATE: **06/28/2022**

SUBJECT: Guest Teacher Salary Schedule

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 proposed changes to the guest teacher salary schedule.

RATIONALE/BACKGROUND:
San Juan Unified School District is experiencing challenges in substitute teacher coverage. The proposed changes add a bonus structure for regular guest teachers who work 15 days or more during the months of October, January, April or May; specify dedicated guest teacher rates at "hard to fill sites"; and an increase in Independent Study and Adult Education; and add professional development and guest teacher meetings rate of $25.00 per hour.

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FISCAL IMPACT:
Current Budget: 2021/22: $3,525,791; 2022/23: $3,000,000
Additional Budget: $ 250,000
Funding Source: Unrestricted Base
(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: Diana Marshall, Program Manager, Human Resources

APPROVED BY: Paul Oropallo, Assistant Superintendent, Human Resources
Kent Kern, Superintendent of Schools

CERTIFICATED GUEST (SUBSTITUTE) TEACHER
SALARY SCHEDULE

I. TK-12 (including Special Education)

Full Day Assignment: More than three (3) teaching periods.
Half Day Assignment: Three teaching periods or two periods on a block schedule.

Rate	Description	Full Day	Half Day
a.	Regular Guest/Substitute Teacher[1]	$200	$100
b.	San Juan Unified School District Retiree/ Dedicated Guest Teacher	$225	$112.50
c.	Regular Long Term/Teaching Permit for Statutory Leave (TPSL)[2]/ Dedicated Guest Teacher at hard to fill sites[3]	$250	$125

1. **Bonus Structure:** Regular Guest Teachers who work 15 days or more during the months of October, January, April or May will be paid at Rate b.
2. **TPSL/Long Term rate is for an assignment over 20 days.** For information on how to qualify for a TPSL, please submit a recent resume and transcripts to Human Resources.
3. **Dedicated Guest Teachers at "hard to fill sites":** "Hard to Fill Sites" are determined and identified by Human Resources

II. Early Childhood Education

Full Day Assignment: Over four (4) working hours.
Half Day Assignment: Four working hours or less.

	Full Day	Half Day
Preschool Teacher	$175	$87.50
Child Development Permit Teacher (CDPT)	$175	$87.50
Long Term Preschool	$175	$87.50
Long Term CDPT	$175	$87.50

III. Saturday School and other assignments will follow the regular guest full day or half day assignment rates.

IV. Summer School

All guest teachers are paid $25 per hour.

V. Independent Study (El Sereno)

All guest teachers are paid $25.00 per hour of instruction *($30 per hour for SJUSD retiree).*

VI. Adult Education

All guest teachers are paid $25.00 per hour of instruction. Long-term rate: $30.00 per hour of instruction

VII. Professional Development and Guest Teacher Meetings

All guest teachers are paid $25.00/hour to attend Guest Teacher specific Professional Development and Quarterly Guest Teacher Meetings

Pay rate qualification is determined by Human Resources.

Board Approved/Effective:

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G-11**

MEETING DATE: **06/28/2022**

SUBJECT: Short Term Salary Schedule

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 revised AV (Audio-Visual) technician rate on the short term salary schedule.

RATIONALE/BACKGROUND:
Human Resources is recommending a revision to the AV (Audio - Visual) technician rate to accommodate facilities use of the performing arts centers throughout the district. The intent is to compensation personnel working with outside organizations. The rate ($36/hour) will reside on the Short Term, Temporary Salary Schedule and will go into effect immediately upon board approval.

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 05/24/2022
Superintendent's Cabinet: 05/22/2022, 06/20/2022

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: Diana Marshall, Program Manager, Human Resources

APPROVED BY: Paul Oropallo, Assistant Superintendent, Human Resources
Kent Kern, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
Short Term, Temporary Salary
Schedule 2021 - 2022 School Year

CLASSIFICATION	SALARY RATE
GENERAL	
Accompanist/Conductor/Clinician*****	$25.30/hr
Administrator (hourly extra assignment) (1)	$35.00/hr
Administrator (full day, substitute administrator; retirees and nonemployees only) (2)	400 - 550/ day
Bilingual Student Teacher	4000.00/semester
Classified Substitutes	Step 1 of Appropriate Range
Counselor Intern I	***15.00/hr
Counselor Intern II	****20.00/hr
Instructor	***15.00/hr
Intramural Official Intermediate	21.00/game
Project Parent Liaison	***15.00/hr to maximum of1015.00/semester
School Psychologist Intern I	***15.00/hr
School Psychologist Intern II	***15.00/hr
School Psychologist Intern III	16.75/hr
Senior Instructor	15.00/hr
Special Events Leader I	***15.00/hr
Special Events Leader II	25.30/hr****
STRS Counselor	24.20/hr
Student	***15.00/hr
Work Experience Intern	***15.00/hr
Audio – Visual (AV) Technician for Performing Arts Center	*~~$54.00~~ $36.00/hr*
OUTDOOR EDUCATION	
Camp Winthers Program Coordinator	$240.00/day
Program Leader	400.00/wk
Resource Counselor	175.00/wk
Resource Instructor	300.00/wk
Resource Instructor - Water Sports	225.00/wk
Tent Counselor	125.00/wk
COACHING AND EXTRACURRICULAR ASSIGNMENTS 1/	
Varsity Coach *	$2,693/season****
Assistant Coach *	2,154/season****
Drill Team *	2,072/yr****
Cheer Leaders *	2,072/yr****
Other Athletic or Extra-curricular stipend-based assignments*	Per Stipend Schedule
Announcer, Scorekeeper, Timekeeper, Ticket Taker	***15.00/hr
Ticket Seller	****15.00/hr

1/ Per Board Policy 4127: Can only hire noncertificated individual after annual search fails to identify certificated staff member to perform coaching duties.

(1) Extra assignment for work not part of regular work assignment (i.e. serving on an interview panel);

(2) VP $400/day; Principal $450/day; long term 40+ days or 30+ days when opening/closing school-add'l $50/day.

For current employees serving in an acting capacity, see Management Special Assignment Salary Schedule.

* Compensation rate tied to certificated special additional assignment/stipend rates and subject to change based on those rates.

*** Minimum wage change to $15.00/hr effective January 1, 2022

****Rate effective January 1, 2022;

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-12

MEETING DATE: 06/28/2022

SUBJECT: Updated Salary Schedules for SJAA, SJPEC, CSEA, SJSA and Confidential

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 updated changes to the following salary schedules: SJAA, SJPEC, CSEA, SJSA and Confidential.

RATIONALE/BACKGROUND:
San Juan Unified School District over the last couple of years added positions, made salary range changes, or changed titles of job classifications. The changes were previously approved through cabinet and/or the Board of Education. Human Resources conducted a job classification audit and updated all salary schedules to accurately represent all job classifications. The updated salary schedules reflect the additions and changes to job classifications.

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/07/2020, 06/21/2021, 06/20/2022

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: Diana Marshall, Program Manager, Human Resources

APPROVED BY: Paul Oropallo, Assistant Superintendent, Human Resources
Kent Kern, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
San Juan Administrator Salary Schedule (SJAA)
2021 - 2022 School Year

SJAA CLASSIFIED MANAGEMENT POSITIONS										
Salary Range	Class Code	Job Classification	Total Paid Days	A	B	C	D	E	F	Continuing Education
10	787	Coordinator of Advancement and Development	245*	$ 336.93	$ 353.77	$ 371.44	$ 390.04	$ 409.54	$ 430.02	$ 445.07
	801	Manager, Transportation Operations								
11	773	Coordinator, Fiscal Support & Training	245*	$ 345.93	$ 362.33	$ 379.52	$ 397.52	$ 416.38	$ 436.15	$ 451.42
	774	Coordinator, Business Systems Support								
12	227	Coordinator, Mental Health	245*	$ 354.91	$ 370.90	$ 387.58	$ 404.99	$ 423.24	$ 442.28	$ 457.76
	397	Coordinator, Special Programs and Grants								
	435	Coordinator, Trauma Informed School Practices								
	439	Coordinator, Family Engagement								
	445	Manager, Fiscal Services								
	470	Coordinator, Camp Winthers								
	489	Coordinator, Information and Communication								
	509	Manager, Risk Management								
	627	Manager, Payroll								
	652	Coordinator, Facilities Accounting and Compliance								
	TBD	Coordinator, Data and Assessment								
	773	Coordinator, Fiscal Support Training								
	785	Coordinator, Family/School Problem Resolution								
13	398	Coordinator, Technology Support	245*	$ 363.78	$ 380.15	$ 397.26	$ 415.14	$ 433.82	$ 453.34	$ 469.21
	783	Coordinator, Safe Schools Field Operations								
	784	Coordinator, Safe Schools Planning and Training								
14	697	Construction Manager, Facilities	245*	$ 372.87	$ 389.66	$ 407.19	$ 425.55	$ 444.67	$ 464.69	$ 480.96
	736	Construction Manager, Maintenance and Operations								
	826	Research Specialist I								
15	339	Manager, Safe Schools	245*	$ 382.20	$ 399.41	$ 417.37	$ 436.17	$ 455.79	$ 476.32	$ 492.99
	481	Applications Architect								
	594	Manager, Maintenance and Operations								
	678	Manager, Expanded Learning and Prevention Programs								
	228	Behavior Support Specialist	213*	$ 382.20	$ 399.41	$ 417.37	$ 436.17	$ 455.79	$ 476.32	$ 492.99
	231	Special Education Support Specialist								

SAN JUAN UNIFIED SCHOOL DISTRICT
San Juan Administrator Salary Schedule (SJAA)
2021 - 2022 School Year

Salary Range	Class Code	Job Classification	Total Paid Days	A	B	C	D	E	F	Continuing Education
20	339	Director, Safe Schools	245*	$ 432.45	$ 451.88	$ 472.23	$ 493.47	$ 515.69	$ 538.87	$ 557.73
	489	Director, Communications								
	568	Director, Business Support Services								
	700	Director, Nutrition Services								
21	341	Director, Facilities Construction and Modernization	245*	$ 443.23	$ 463.19	$ 484.03	$ 505.82	$ 528.59	$ 552.36	$ 571.68
	600	Director, Maintenance and Operations								
	643	Program Manager, Network and Telecommunications								
	699	Program Manager, Student Information Systems								
	778	Program Manager, Human Resources								
	1187	Project Manager, Technology Services								
22	805	Director, Transportation	245*	$ 438.87	$ 458.64	$ 479.29	$ 500.86	$ 523.41	$ 546.94	$ 566.08
25	322	Director, Admissions and Family Services	245*	$ 489.24	$ 511.29	$ 534.29	$ 558.31	$ 583.44	$ 609.71	$ 631.04
	422	Director, Fiscal Services								
	440	Director, Family Engagement and Partner Development								
	513	Director, Human Resources (Certificated)								
	564	Director, Human Resources (Classified)								

*Vacation days accrued

ANNIVERSARY/LONGEVITY INCREMENT

For credit toward any anniversary increment, a manager must have worked 75% of each school year.

1. Two percent (2%) of the base salary after 9 years of completed service in the San Juan Unified School District.
2. Four percent (4%) of the base salary after 14 years of completed service in the San Juan Unified School District (the 4% includes the 9 year increment).
3. Six percent (6%) of the base salary after 19 years of completed service in the San Juan Unified School District (the 6% includes the 9 year and 14 year increments).
4. Eight percent (8%) of the base salary after24 years of completed service in the San Juan Unified School District (the 8% includes the 9 year, 14 year, and 19 year increments).

Board Approval Date: July 1, 2021

NOTE: Continuing Education is 3.5% of base salary reflective of Step F upon completion of 150 hours of professional development and one-year service in column F

SAN JUAN UNIFIED SCHOOL DISTRICT
San Juan Administrator Salary Schedule (SJAA)
2021 - 2022 School Year

SJAA CERIFICATED MANAGEMENT POSITIONS										
Salary Range	Class Code	Job Classification	Total Paid Days	A	B	C	D	E	F	Continuing Education
12	772	Coordinator, Equity and Student Achievement	213	$ 82,316	$ 86,021	$ 89,892	$ 93,932	$ 98,163	$ 102,579	$ 106,170
	TBD	Coordinator, Data and Assessment	245*	$ 86,925	$ 90,870	$ 94,957	$ 99,222	$ 103,693	$ 108,358	$ 112,151
15	352	Program Specialist, Special Projects	245*	$ 93,639	$ 97,857	$ 102,255	$ 106,864	$ 111,666	$ 116,698	$ 120,783
18	033	Safe Schools Central Review Administrator	208	$ 93,223	$ 97,422	$ 101,799	$ 106,386	$ 111,168	$ 116,171	$ 120,237
20	297	Program Manager, English Learner and Multicultural Education	245*	$ 105,949	$ 110,710	$ 115,695	$ 120,900	$ 126,344	$ 132,025	$ 136,645
21	293	Program Manager, Title I	245*	$ 108,590	$ 113,480	$ 118,590	$ 123,926	$ 129,506	$ 135,326	$ 140,062
	442	Program Manager, Early Childhood Education								
	443	Program Manager, Student Support Services								
22	232	Assistant Director, Special Education	245*	$ 111,340	$ 116,357	$ 121,594	$ 127,067	$ 132,787	$ 138,757	$ 143,613
	595	Assistant Director, Accountibility, Evaluation and Planning								
25	223	Director, Equity and Student Achievement	245*	$ 119,865	$ 125,267	$ 130,900	$ 136,785	$ 142,945	$ 149,380	$ 154,606
	250	Director, Multi-Tiered System of Supports (MTSS)								
	290	Director, K-8 Teaching and Learning								
	321	Director, Professional Learning and Innovation								
	331	Director, Special Education								
	335	Director, Student Learning Assistance								
	371	Director, Adult Education/School-to-Career								
	412	Director, Student Support Services								
	289	Director, Secondary Education								
	794	Director, Continuous Improvement/LCAP								

'*Vacation days accrued

SAN JUAN UNIFIED SCHOOL DISTRICT
San Juan Administrator Salary Schedule (SJAA)
2021 - 2022 School Year

ANNIVERSARY/LONGEVITY INCREMENT
For credit toward any anniversary increment, a manager must have worked 75% of each school year.
1. Two percent (2%) of the base salary after 9 years of completed service in the San Juan Unified School District.
2. Four percent (4%) of the base salary after 14 years of completed service in the San Juan Unified School District (the 4% includes the 9 year increment).
3. Six percent (6%) of the base salary after 19 years of completed service in the San Juan Unified School District (the 6% includes the 9 year and 14 year increments).
4. Eight percent (8%) of the base salary after24 years of completed service in the San Juan Unified School District (the 8% includes the 9 year, 14 year, and 19 year increments).

Board Approval Date: July 1, 2021

NOTE: Continuing Education is 3.5% of base salary reflective of Step F upon completion of 150 hours of professional development and one-year service in column F

New/ Updated Job Classifications

SAN JUAN UNIFIED SCHOOL DISTRICT
Certificated Supervisors' Salary Schedule (SJPEC)
2021-2022 Schoool Year

SALARY RANGE	CLASS CODE	CLASSIFICATION	WORK YEAR	DAYS	A	B	C	D	E	F	CONTINUING EDUCATION
15 A	294	Program Specialist, English Learner and Multicultural Education	A-1	**245***	**$92,747**	**$96,924**	**$101,280**	**$105,843**	**$110,600**	**$115,586**	**$121,944**
	360	Program Specialist, Health Services			378.56	395.61	413.39	432.01	451.43	471.78	497.73
	373	Program Specialist, K-12 Curriculum									
	380	Program Specialist, Multilingual/Cultural Education									
15 B	451	Program Specialist, Visual and Performing Arts	C-1	**213**	**$87,799**	**$91,756**	**$95,877**	**$100,197**	**$104,701**	**$109,421**	**$115,442**
					412.21	430.77	450.13	470.41	491.55	513.71	541.97
16	437	Administrator, Early Childhood Education	A-1	**225**	**$ 95,068**	**$ 99,349**	**$ 103,814**	**$ 108,488**	**$ 113,370**	**$ 118,481**	**$124,997**
					422.53	441.55	461.40	482.17	503.86	526.58	555.55
	450	Program Specialist, Pupil Personnel Services	A-2	**225**	**$95,068**	**$99,349**	**$103,814**	**$108,488**	**$113,370**	**$118,481**	**$124,997**
					422.53	441.55	461.40	482.17	503.86	526.58	555.55
	219	Vice Principal, Elementary	C-1	**208**	**$87,887**	**$91,844**	**$95,971**	**$100,291**	**$104,804**	**$109,529**	**$115,552**
	194	Elementary Admin/Instructional Specialist			422.53	441.55	461.40	482.17	503.86	526.58	555.55
	359	Program Specialist, Special Education									
	392	Psychologist	D-1	**198**	**$83,659**	**$87,428**	**$91,356**	**$95,470**	**$99,771**	**$104,263**	**$109,998**
					422.53	441.55	461.40	482.17	503.86	526.58	555.55
17	222	Vice Principal, Middle School	C-1	**208**	**$ 90,079**	**$ 94,136**	**$ 98,375**	**$ 102,800**	**$ 107,426**	**$ 112,268**	**$118,443**
	195	Middle School Admin/Intructional Specialist			433.08	452.58	472.95	494.23	516.47	539.75	569.43
	226	Vice Principal, Adult Education									
18	215	Administrator on Special Assignment	A-2	**225**	**$ 99,884**	**$ 104,377**	**$ 109,070**	**$ 113,983**	**$ 119,106**	**$ 124,471**	**$131,318**
					443.93	463.90	484.76	506.59	529.36	553.21	583.64
	224	Vice Principal, High School	C-1	**208**	**$ 92,336**	**$ 96,491**	**$ 100,829**	**$ 105,371**	**$ 110,109**	**$ 115,067**	**$121,396**
	195	High School Admin/Intructional Specialist			443.93	463.90	484.76	506.59	529.36	553.21	583.64
19 A	1196	Program Administrator, Special Education	A-1	**245***	**$ 102,379**	**$ 106,979**	**$ 111,775**	**$ 116,830**	**$ 122,083**	**$ 127,582**	**$134,599**
					417.87	436.65	456.22	476.86	457.48	520.74	549.38
19 B	200	Principal, Adult Education	C-1	**208**	**$94,643**	**$98,895**	**$103,329**	**$108,004**	**$112,858**	**$117,943**	**$124,430**
	202	Principal, Elementary			455.02	475.46	496.78	519.24	542.59	567.03	598.22
21	206	Principal, Middle School	C-1	**208**	**$ 99,431**	**$ 103,908**	**$ 108,586**	**$ 113,470**	**$ 116,875**	**$ 123,909**	**$130,724**
	214	Principal on Special Assignment			478.03	499.56	522.05	545.53	561.89	595.71	628.48
22	211	Principal, Alternative Learning Center	A-2	**225**	**$ 110,247**	**$ 115,208**	**$ 120,392**	**$ 126,411**	**$ 132,099**	**$ 138,044**	**$145,638**
					489.99	512.03	535.07	561.82	587.11	613.52	647.28
23	208	Principal, High School	A-2	**225**	**$ 113,004**	**$ 118,097**	**$ 123,405**	**$ 128,958**	**$ 134,762**	**$ 140,831**	**$148,578**
					502.24	524.87	548.46	573.15	598.94	625.92	660.35

* 245 days with vacation accrual

SUMMER SCHOOL/SPECIAL AND ADDITIONAL ASSIGNMENT RATE OF PAY

Summer School/Special and Additional Assignments shall be paid at a rate of $64.39/hr

ANNIVERSARY/LONGEVITY INCREMENT

For credit toward any anniversary increment, a manager must have worked 75% of each school year.

1. Two percent (2%) of the base salary after 14 years of completed service in the San Juan Unified School District.
2. Four percent (4%) of the base salary after 17 years of completed service in the San Juan Unified School District (the 4% includes the 14 year increment).
3. Eight percent (8%) of the base salary after 19 years of completed services in the San Juan Unified School District (the 8% includes the 14 year and year increments).

Board Approval Date: July 1, 2021

SAN JUAN UNIFIED SCHOOL DISTRICT
Classified General Unit Salary Schedule (CSEA)
2021 – 2022 Salary Schedule

Salary Range	Class Code	Classification Title	Minimum	Maximum
10	418 892 980 1201	Non-instructional Support Aide Community Liaison Program Aide Neighborhood Parent Liaison	$2,600	$2,707
12	960 984	*Child Development Assistant - School Age Instructional Assistant I	$2,600	$2,834
13	584 759 985	Duplicating Machine Operator Campus Representative Campus Monitor	$2,600	$2,900
14	415 637 718 946	Instructional Assistant - Alternative Learning Center Instructional Assistant - Academy Culinary Arts Program Assistant Clerk	$2,600	$2,959
16	758	Special Education Campus Intervention Support	$2,600	$3,093
17	945	Intermediate Clerk	$2,600	$3,164
18	790 791 823 944 951 963 973 974 977 993 999	Bilingual Instructional Assistant - Pashto Bilingual Instructional Assistant - Dari Bilingual Instructional Assistant - Arabic Intermediate Clerk Typist Bilingual Instructional Assistant - Ukrainian Bilingual Instructional Assistant - Russian Youth/Adult Employment Technician I Bilingual Instructional Assistant - Farsi Bilingual Instructional Assistant Bilingual Instructional Assistant - Spanish Health Assistant	$2,600	$3,243
19	411	*Child Development Assist - Infant/Toddler Preschool	$2,639	$3,323
19B	430 972 976 978	Expanded Learning Programs Assistant Instructional Assistant - Deaf And Hard-of-Hearing Instructional Assistant - Orthopedic/Visually Impaired Instructional Assistant II	$2,668	$3,356
20	528 742 743 744 745 746 747	Account Clerk I Bilingual Translator, Spanish Bilingual Translator, Russian Bilingual Translator, Ukrainian Bilingual Translator, Arabic Bilingual Translator, Farsi Bilingual Translator, Dari	$2,696	$3,390

21	413 741 750 751 752 753 754 755 898 942	Parent/Family Support Ambassador School/Community Resource Assistant - Arabic School/Community Resource Assistant - Farsi School/Community Resource Assistant - Spanish School/Community Resource Assistant - Dari School/Community Resource Assistant - Russian School/Community Resource Assistant - Ukrainian School/Community Resource Assistant – Pashto Family Advocate Senior Clerk Typist	$2,767	$3,475
22	419 529 531 894 895 919 970 987	Social Emotional Support Technician Senior Records & Reports Clerk Middle School Records & Reports Clerk School/Community Intervention Assistant Prevention Assistant Instructional Assistant III Braillist Instructional Assistant - Multi/Severely Handicapped	$2,823	$3,559
23	494 588 589 625 655 897 933 934	Admissions & Family Services Technician Maintenance & Operations Work Order Technician Safe Schools Dispatcher Front Lobby Receptionist Registrar/Secretary - Academy Middle School Media/Library Technician High School Secretary I Secretary	$2,888	$3,639
24	493 527 631 737 914	Attendance Technician Account Clerk II Payroll Technician I Fiscal Technician I Senior Personnel Clerk	$2,947	$3,718
25	533 936 938 969 981	Instructional Materials Technician Elementary School Secretary Middle School Secretary Youth/Adult Employment Technician II College & Career Center Technician	$3,015	$3,808
26	590 632 683 931	School Site Technology Support Assistant Payroll Technician II Lead M&O Work Order Technician/Dispatcher High School Secretary II	$3,093	$3,900
27	532 768	School Controller Facilities Use Technician	$3,164	$3,990

SAN JUAN UNIFIED SCHOOL DISTRICT
Classified General Unit Salary Schedule (CSEA)
2021 – 2022 Salary Schedule

28	899 930	School/Community Intervention Specialist I Administrative Assistant	$3,233	$4,080
29	441 641 738 824 912	Fiscal Technician II - Bond/Planning Employee Benefits Technician Fiscal Technician II Community Relations Technician Personnel Technician	$3,312	$4,170
30	431 957	Expanded Learning Programs Site Facilitator Instructional Assistant - Health Services	$3,389	$4,275
31	417 701 704	Payroll Specialist Budget Technician Retirement Specialist	$3,468	$4,378
32	506 549 557 573 762 765	Procurement Technician Financial Information System Support Specialist Tech Support Specialist I Engineering Technician Data Compliance Technician Student Information Systems (SIS) Support Specialist I	$3,541	$4,488
34	436 438 757 891 893	District Community Engagement Specialist Family and Community Engagement Facilitator School/Community Refugee Specialist School/Community Intervention Specialist II School/Community Prevention Specialist	$3,711	$4,699
35	432 497 2203	Expanded Learning Programs Specialist Procurement Specialist (Construction/Bond Program) Sign Language Interpreter	$3,803	$4,808
38	436 719 797	District Community Engagement Specialist LCAP Specialist Technology Liaison III - Student Information Services (SIS)	$4,070	$5,143
39	498 890	School/Community Worker - Indian Education Grant School/Community Worker	$4,168	$5,270
40	603 819	Safety Specialist Speech & Language Pathology Assistant	$4,270	$5,406
41	467 468 504 507 562 735 782	Procurement Analyst Procurement Analyst - Facilities/Construction Accounting Analyst Risk Management Analyst Accountant Communications Specialist I Operations Analyst - Facilities/Maintenance/Transportation	$4,362	$5,526

44	535	Tech Support Specialist II	$4,679	$5,939
45	579	Telecommunication Systems Technician	$4,781	$6,070
46	896	Mental Health Worker	$4,899	$6,215
47	525	Senior Tech Support Specialist	$5,022	$6,356
48	780	Community Safety Specialist	$5,144	$6,511
50	482 551	Communications Specialist II Data Networking Specialist	$5,383	$6,833
51	621 739 763 922 TBD	Mental Health Therapist Certified Occupational Therapy Assistant State/Federal Restricted Funds Analyst Research Analyst I LCAP Analyst	$5,515	$6,988
53	543 781	Senior Programmer Analyst Senior Community Safety Specialist	$5,959	$7,550
60	837	Database Administrator	$7,085	$8,972
67	635	Occupational Therapist	$8,424	$10,585

SHIFT DIFFERENTIAL

2nd Shift (3:00 pm - 10:59 pm) additional $0.36 per hour
3rd Shift (11:00 pm - 6:59 am) additional $0.42 per hour
*CDA SA/ITPR Continuing Education - Step 7

ANNIVERSARY/LONGEVITY INCREMENTS

1. 2.3% of base salary after 10 years of completed services in the San Juan Unified School District
2. 4.5% of base salary after 15 years of completed services in the San Juan Unified School District (the 4.5% includes the year 10 increment).
3. 6.2% of base salary after 20 years of completed services in the San Juan Unified School District (the 6.2% includes the 10 and 15 year increments).
4. 8.2% of base salary after 25 years of completed services in the San Juan Unified School District (the 8.2% includes the year 10, 15, and 20 year increments).

Board Approval Date: August 10, 2021
+Minimum wage changes to $15.00/hr effective January 1, 2022

New/Updated Job Classifications

SAN JUAN UNIFIED SCHOOL DISTRICT
Classified General Unit Salary Schedule (CSEA)
2021 – 2022 Salary Schedule

Range	Monthly Hourly	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
10	Monthly	$2,600	$2,600	$2,600	$2,600	$2,600	$2,707
	Hourly	$15.00	$15.00	$15.00	$15.00	$15.00	$15.63
11	Monthly	$2,600	$2,600	$2,600	$2,600	$2,639	$2,775
	Hourly	$15.00	$15.00	$15.00	$15.00	$15.22	$16.01
12	Monthly	$2,600	$2,600	$2,600	$2,600	$2,696	$2,834
	Hourly	$15.00	$15.00	$15.00	$15.00	$15.55	$16.35
13	Monthly	$2,600	$2,600	$2,600	$2,639	$2,767	$2,900
	Hourly	$15.00	$15.00	$15.00	$15.22	$15.96	$16.72
14	Monthly	$2,600	$2,600	$2,600	$2,696	$2,823	$2,959
	Hourly	$15.00	$15.00	$15.00	$15.55	$16.28	$17.08
15	Monthly	$2,600	$2,600	$2,639	$2,768	$2,888	$3,033
	Hourly	$15.00	$15.00	$15.22	$15.97	$16.65	$17.51
15B	Monthly	$2,600	$2,600	$2,668	$2,794	$2,917	$3,063
	Hourly	$15.00	$15.00	$15.39	$16.12	$16.83	$17.67
16	Monthly	$2,600	$2,600	$2,696	$2,823	$2,947	$3,093
	Hourly	$15.00	$15.00	$15.55	$16.28	$17.01	$17.83
17	Monthly	$2,600	$2,639	$2,767	$2,888	$3,015	$3,164
	Hourly	$15.00	$15.22	$15.96	$16.65	$17.39	$18.27
18	Monthly	$2,600	$2,696	$2,823	$2,947	$3,093	$3,243
	Hourly	$15.00	$15.55	$16.28	$17.01	$17.83	$18.72
19	Monthly	$2,639	$2,767	$2,888	$3,015	$3,164	$3,323
	Hourly	$15.22	$15.96	$16.65	$17.39	$18.27	$19.18
19B	Monthly	$2,668	$2,794	$2,917	$3,052	$3,200	$3,356
	Hourly	$15.39	$16.12	$16.83	$17.61	$18.46	$19.36
20	Monthly	$2,696	$2,823	$2,947	$3,093	$3,233	$3,390
	Hourly	$15.55	$16.28	$17.01	$17.83	$18.65	$19.55
20A	Monthly	$2,713	$2,837	$2,966	$3,110	$3,252	$3,409
	Hourly	$15.65	$16.37	$17.11	$17.94	$18.76	$19.67
21	Monthly	$2,767	$2,888	$3,015	$3,164	$3,312	$3,475
	Hourly	$15.96	$16.65	$17.39	$18.27	$19.10	$20.04
22	Monthly	$2,823	$2,947	$3,093	$3,233	$3,389	$3,559
	Hourly	$16.28	$17.01	$17.83	$18.65	$19.54	$20.53
23	Monthly	$2,888	$3,015	$3,164	$3,312	$3,468	$3,639
	Hourly	$16.65	$17.39	$18.27	$19.10	$20.00	$21.00
24	Monthly	$2,947	$3,093	$3,233	$3,389	$3,541	$3,718
	Hourly	$17.01	$17.83	$18.65	$19.54	$20.43	$21.45

SAN JUAN UNIFIED SCHOOL DISTRICT
Classified General Unit Salary Schedule (CSEA)
2021 – 2022 Salary Schedule

25	Monthly Hourly	$3,015 $17.39	$3,164 $18.27	$3,312 $19.10	$3,468 $20.00	$3,625 $20.91	$3,808 $21.95
26	Monthly Hourly	$3,093 $17.83	$3,233 $18.65	$3,389 $19.54	$3,541 $20.43	$3,711 $21.41	$3,900 $22.49
27	Monthly Hourly	$3,164 $18.27	$3,312 $19.10	$3,468 $20.00	$3,625 $20.91	$3,803 $21.93	$3,990 $23.02
28	Monthly Hourly	$3,233 $18.65	$3,389 $19.54	$3,541 $20.43	$3,711 $21.41	$3,883 $22.41	$4,080 $23.54
29	Monthly Hourly	$3,312 $19.10	$3,468 $20.00	$3,625 $20.91	$3,803 $21.93	$3,973 $22.94	$4,170 $24.08
30	Monthly Hourly	$3,389 $19.54	$3,541 $20.43	$3,711 $21.41	$3,883 $22.41	$4,070 $23.49	$4,275 $24.67
31	Monthly Hourly	$3,468 $20.00	$3,625 $20.91	$3,803 $21.93	$3,973 $22.94	$4,168 $24.05	$4,378 $25.25
32	Monthly Hourly	$3,541 $20.43	$3,711 $21.41	$3,883 $22.41	$4,070 $23.49	$4,270 $24.63	$4,488 $25.89
33	Monthly Hourly	$3,625 $20.91	$3,803 $21.93	$3,973 $22.94	$4,168 $24.05	$4,362 $25.17	$4,579 $26.43
34	Monthly Hourly	$3,711 $21.41	$3,883 $22.41	$4,070 $23.49	$4,270 $24.63	$4,471 $25.79	$4,699 $27.08
35	Monthly Hourly	$3,803 $21.93	$3,973 $22.94	$4,168 $24.05	$4,362 $25.17	$4,575 $26.39	$4,808 $27.74
36	Monthly Hourly	$3,883 $22.41	$4,070 $23.49	$4,270 $24.63	$4,471 $25.79	$4,679 $27.00	$4,916 $28.35
37	Monthly Hourly	$3,973 $22.94	$4,168 $24.05	$4,362 $25.17	$4,575 $26.39	$4,781 $27.58	$5,021 $28.97
38	Monthly Hourly	$4,070 $23.49	$4,270 $24.63	$4,471 $25.79	$4,679 $27.00	$4,899 $28.28	$5,143 $29.66
39	Monthly Hourly	$4,168 $24.05	$4,362 $25.17	$4,575 $26.39	$4,781 $27.58	$5,022 $28.97	$5,270 $30.41
40	Monthly Hourly	$4,270 $24.63	$4,471 $25.79	$4,679 $27.00	$4,899 $28.28	$5,144 $29.67	$5,406 $31.17
41	Monthly Hourly	$4,362 $25.17	$4,575 $26.39	$4,781 $27.58	$5,022 $28.97	$5,262 $30.36	$5,526 $31.87
42	Monthly Hourly	$4,471 $25.79	$4,679 $27.00	$4,899 $28.28	$5,144 $29.67	$5,383 $31.07	$5,655 $32.64
43	Monthly Hourly	$4,575 $26.39	$4,781 $27.58	$5,022 $28.97	$5,262 $30.36	$5,510 $31.78	$5,783 $33.35

44	Monthly Hourly	$4,679 $27.00	$4,899 $28.28	$5,144 $29.67	$5,383 $31.07	$5,654 $32.63	$5,939 $34.25
45	Monthly Hourly	$4,781 $27.58	$5,022 $28.97	$5,262 $30.36	$5,510 $31.78	$5,782 $33.35	$6,070 $35.01
46	Monthly Hourly	$4,899 $28.28	$5,144 $29.67	$5,383 $31.07	$5,654 $32.63	$5,917 $34.15	$6,215 $35.86
47	Monthly Hourly	$5,022 $28.97	$5,262 $30.36	$5,510 $31.78	$5,782 $33.35	$6,054 $34.92	$6,356 $36.68
48	Monthly Hourly	$5,144 $29.67	$5,383 $31.07	$5,654 $32.63	$5,917 $34.15	$6,204 $35.80	$6,511 $37.57
49	Monthly Hourly	$5,262 $30.36	$5,510 $31.78	$5,782 $33.35	$6,054 $34.92	$6,346 $36.60	$6,666 $38.46
50	Monthly Hourly	$5,383 $31.07	$5,654 $32.63	$5,917 $34.15	$6,204 $35.80	$6,508 $37.56	$6,833 $39.42
51	Monthly Hourly	$5,515 $31.81	$5,782 $33.35	$6,054 $34.92	$6,346 $36.60	$6,656 $38.41	$6,988 $40.31
52	Monthly Hourly	$5,820 $33.59	$6,097 $35.19	$6,378 $36.80	$6,687 $38.57	$7,030 $40.58	$7,376 $42.55
53	Monthly Hourly	$5,959 $34.38	$6,241 $36.01	$6,524 $37.63	$6,843 $39.48	$7,188 $41.46	$7,550 $43.55
54	Monthly Hourly	$6,107 $35.25	$6,393 $36.88	$6,687 $38.57	$7,011 $40.43	$7,367 $42.51	$7,737 $44.63
55	Monthly Hourly	$6,262 $36.12	$6,554 $37.82	$6,852 $39.54	$7,183 $41.44	$7,551 $43.56	$7,931 $45.75
56	Monthly Hourly	$6,418 $37.03	$6,717 $38.76	$7,024 $40.54	$7,362 $42.49	$7,740 $44.66	$8,128 $46.89
57	Monthly Hourly	$6,580 $37.96	$6,885 $39.72	$7,198 $41.52	$7,548 $43.54	$7,934 $45.77	$8,331 $48.07
58	Monthly Hourly	$6,743 $38.90	$7,058 $40.72	$7,379 $42.57	$7,736 $44.63	$8,132 $46.91	$8,539 $49.26
59	Monthly Hourly	$6,912 $39.88	$7,235 $41.73	$7,564 $43.64	$7,930 $45.75	$8,335 $48.09	$8,753 $50.50
60	Monthly Hourly	$7,085 $40.87	$7,414 $42.78	$7,752 $44.72	$8,127 $46.89	$8,544 $49.30	$8,972 $51.76
61	Monthly Hourly	$7,261 $41.90	$7,601 $43.85	$7,946 $45.84	$8,331 $48.07	$8,757 $50.52	$9,195 $53.06
62	Monthly Hourly	$7,444 $42.94	$7,792 $44.95	$8,147 $47.00	$8,539 $49.26	$8,977 $51.80	$9,426 $54.38

SAN JUAN UNIFIED SCHOOL DISTRICT
Classified General Unit Salary Schedule (CSEA)
2021 – 2022 Salary Schedule

63	Monthly Hourly	$7,630 $44.01	$7,984 $46.07	$8,350 $48.16	$8,752 $50.49	$9,202 $53.09	$9,662 $55.75
64	Monthly Hourly	$7,819 $45.11	$8,185 $47.23	$8,558 $49.37	$8,970 $51.75	$9,429 $54.41	$9,905 $57.15
65	Monthly Hourly	$8,016 $46.25	$8,389 $48.40	$8,773 $50.60	$9,195 $53.06	$9,667 $55.78	$1,015 $58.57
66	Monthly Hourly	$8,216 $47.39	$8,600 $49.61	$8,992 $51.88	$9,426 $54.38	$9,909 $57.17	$10,403 $60.02
67	Monthly Hourly	$8,424 $48.61	$8,817 $50.87	$9,229 $53.25	$9,661 $55.74	$10,113 $58.35	$10,585 $61.07

Board Approval Date: August 10, 2021
+Minimum wage changes to $15.00/hr effective January 1, 2022

SAN JUAN UNIFIED SCHOOL DISTRICT
Supervisors Unit Salary Schedule (SJSA)
2021 – 2022 Salary Schedule

Salary Range	Class Code	Classification Title	Minimum	Maximum
A-17	708	Nutrition Services Supervisor I	$3,534	$4,476
A-20	642	High School Custodial Supervisor	$3,788	$4,791
A-22	705	Nutrition Services Warehouse Supervisor	$3,964	$5,013
A-26	706 807	Nutrition Services Supervisor III Supervisor - School Support Services	$4,348	$5,517
A-29	640 658 709 808 956	Supervisor - Custodial Operations Supervisor - Grounds Operation & Maintenance Nutrition Services Supervisor Specialist Supervisor - Transportation Operations Supervisor - Intervention & Preventative Programs	$4,650	$5,903
A-30	433	Supervisor - Expanded Learning Programs	$4,762	$6,054
A-32	639	Senior Supervisor - Custodial Operations	$4,999	$6,332
A-34	803	Supervisor - Admissions & Family Services	$5,228	$6,646
A-35	578	Supervisor - Electronic Center	$5,356	$6,792
A-36	147 602 638 670	Supervisor - Business Operations Supervisor - Mechanical Maintenance Supervisor - Procurement Supervisor - Building Maintenance	$5,489	$6,959

ANNIVERSARY/LONGEVITY INCREMENTS
1. 3.8% of base salary after 10 years of completed services in the San Juan Unified School District
2. 4.8% of base salary after 15 years of completed services in the San Juan Unified School District (the 4.8% includes the year 10 increment).
3. 5.8% of base salary after 20 years of completed services in the San Juan Unified School District (the 5.8% includes the 10 and 15 year increments).
4. 6.8% of base salary after 25 years of completed services in the San Juan Unified School District (the 6.8% includes the year 10, 15, and 20 year increments).
5. 7.8% of base salary after 30 years of completed services in the San Juan Unified School District (the 7.8% includes the year 10, 15, 20, and 25 year increments).

Board Approval Date: July 1, 2021

New/Updated Job Classifications

SAN JUAN UNIFIED SCHOOL DISTRICT
Supervisors Unit Salary Schedule (SJSA)
2021 – 2022 Salary Schedule

Range	Monthly Hourly	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
A-10	Monthly	$3,011	$3,155	$3,302	$3,447	$3,623	$3,804
	Hourly	$17.38	$18.20	$19.05	$19.89	$20.91	$21.95
A-11	Monthly	$3,089	$3,227	$3,374	$3,534	$3,709	$3,896
	Hourly	$17.82	$18.62	$19.47	$20.39	$21.40	$22.47
A-12	Monthly	$3,155	$3,302	$3,447	$3,618	$3,799	$3,989
	Hourly	$18.20	$19.05	$19.89	$20.88	$21.92	$23.01
A-13	Monthly	$3,227	$3,374	$3,534	$3,700	$3,884	$4,080
	Hourly	$18.62	$19.47	$20.39	$21.34	$22.41	$23.54
A-14	Monthly	$3,302	$3,447	$3,618	$3,788	$3,976	$4,176
	Hourly	$19.05	$19.89	$20.88	$21.85	$22.94	$24.10
A-15	Monthly	$3,374	$3,534	$3,700	$3,871	$4,060	$4,261
	Hourly	$19.47	$20.39	$21.34	$22.34	$23.42	$24.58
A-16	Monthly	$3,447	$3,618	$3,788	$3,964	$4,161	$4,367
	Hourly	$19.89	$20.88	$21.85	$22.87	$24.00	$25.19
A-17	Monthly	$3,534	$3,700	$3,871	$4,058	$4,263	$4,476
	Hourly	$20.39	$21.34	$22.34	$23.41	$24.59	$25.83
A-18	Monthly	$3,618	$3,788	$3,964	$4,152	$4,363	$4,581
	Hourly	$20.88	$21.85	$22.87	$23.96	$25.17	$26.43
A-19	Monthly	$3,700	$3,871	$4,058	$4,241	$4,453	$4,674
	Hourly	$21.34	$22.34	$23.41	$24.47	$25.69	$26.96
A-20	Monthly	$3,788	$3,964	$4,152	$4,348	$4,562	$4,791
	Hourly	$21.85	$22.87	$23.96	$25.09	$26.32	$27.64
A-21	Monthly	$3,871	$4,058	$4,241	$4,452	$4,674	$4,908
	Hourly	$22.34	$23.41	$24.47	$25.68	$26.96	$28.32
A-22	Monthly	$3,964	$4,152	$4,348	$4,550	$4,776	$5,013
	Hourly	$22.87	$23.96	$25.09	$26.25	$27.55	$28.92
A-23	Monthly	$4,058	$4,241	$4,452	$4,650	$4,885	$5,130
	Hourly	$23.41	$24.47	$25.68	$26.83	$28.19	$29.59
A-24	Monthly	$4,152	$4,348	$4,550	$4,762	$4,998	$5,249
	Hourly	$23.96	$25.09	$26.25	$27.47	$28.84	$30.28
A-25	Monthly	$4,241	$4,452	$4,650	$4,876	$5,117	$5,374
	Hourly	$24.47	$25.68	$26.83	$28.13	$29.52	$31.00
A-26	Monthly	$4,348	$4,550	$4,762	$4,999	$5,254	$5,517
	Hourly	$25.09	$26.25	$27.47	$28.84	$30.31	$31.83
A-27	Monthly	$4,452	$4,650	$4,876	$5,114	$5,367	$5,634
	Hourly	$25.68	$26.83	$28.13	$29.50	$30.96	$32.50

SAN JUAN UNIFIED SCHOOL DISTRICT
Supervisors Unit Salary Schedule (SJSA)
2021 – 2022 Salary Schedule

A-28	Monthly Hourly	$4,550 $26.25	$4,762 $27.47	$4,999 $28.84	$5,228 $30.16	$5,496 $31.71	$5,773 $33.30
A-29	Monthly Hourly	$4,650 $26.83	$4,876 $28.13	$5,114 $29.50	$5,356 $30.90	$5,624 $32.44	$5,903 $34.06
A-30	Monthly Hourly	$4,762 $27.47	$4,999 $28.84	$5,228 $30.16	$5,489 $31.67	$5,764 $33.25	$6,054 $34.93
A-31	Monthly Hourly	$4,876 $28.13	$5,114 $29.50	$5,356 $30.90	$5,616 $32.40	$5,894 $34.01	$6,186 $35.69
A-32	Monthly Hourly	$4,999 $28.84	$5,228 $30.16	$5,489 $31.67	$5,745 $33.15	$6,030 $34.78	$6,332 $36.53
A-33	Monthly Hourly	$5,114 $29.50	$5,356 $30.90	$5,616 $32.40	$5,871 $33.87	$6,168 $35.59	$6,478 $37.37
A-34	Monthly Hourly	$5,228 $30.16	$5,489 $31.67	$5,745 $33.15	$6,024 $34.75	$6,329 $36.51	$6,646 $38.34
A-35	Monthly Hourly	$5,356 $30.90	$5,616 $32.40	$5,871 $33.87	$6,158 $35.53	$6,469 $37.32	$6,792 $39.18
A-36	Monthly Hourly	$5,489 $31.67	$5,745 $33.15	$6,024 $34.75	$6,316 $36.44	$6,627 $38.23	$6,959 $40.15
A-37	Monthly Hourly	$5,616 $32.40	$5,871 $33.87	$6,158 $35.53	$6,458 $37.26	$6,784 $39.13	$7,124 $41.10
A-38	Monthly Hourly	$5,745 $33.15	$6,024 $34.75	$6,316 $36.44	$6,614 $38.16	$6,945 $40.06	$7,293 $42.07
A-39	Monthly Hourly	$5,871 $33.87	$6,158 $35.53	$6,458 $37.26	$6,771 $39.07	$7,110 $41.02	$7,465 $43.07
A-40	Monthly Hourly	$6,024 $34.75	$6,316 $36.44	$6,614 $38.16	$6,943 $40.05	$7,284 $42.02	$7,647 $44.12
A-41	Monthly Hourly	$6,158 $35.53	$6,457 $37.26	$6,771 $39.07	$7,105 $40.99	$7,461 $43.05	$7,836 $45.21
A-42	Monthly Hourly	$6,316 $36.44	$6,613 $38.15	$6,943 $40.05	$7,271 $41.95	$7,634 $44.04	$8,016 $46.25
A-43	Monthly Hourly	$6,458 $37.26	$6,771 $39.07	$7,106 $41.00	$7,441 $42.93	$7,818 $45.11	$8,209 $47.36
A-44	Monthly Hourly	$6,614 $38.16	$6,943 $40.05	$7,271 $41.95	$7,627 $44.01	$8,008 $46.19	$8,409 $48.51
A-45	Monthly Hourly	$6,771 $39.07	$7,105 $40.99	$7,441 $42.93	$7,808 $45.04	$8,200 $47.31	$8,607 $49.65
A-46	Monthly Hourly	$6,943 $40.05	$7,271 $41.95	$7,627 $44.01	$7,996 $46.13	$8,395 $48.43	$8,816 $50.86

SAN JUAN UNIFIED SCHOOL DISTRICT
Supervisors Unit Salary Schedule (SJSA)
2021 – 2022 Salary Schedule

A-47	Monthly Hourly	$7,125 $41.11	$7,441 $42.93	$7,808 $45.04	$8,184 $47.22	$8,596 $49.59	$9,025 $52.08
A-48	Monthly Hourly	$7,271 $41.95	$7,627 $44.01	$7,996 $46.13	$8,381 $48.36	$8,800 $50.77	$9,239 $53.30
A-49	Monthly Hourly	$7,441 $42.93	$7,808 $45.04	$8,184 $47.22	$8,582 $49.52	$9,011 $51.98	$9,461 $54.58
A-50	Monthly Hourly	$7,627 $44.01	$7,996 $46.13	$8,381 $48.36	$8,797 $50.75	$9,235 $53.28	$9,696 $55.94

Board Approval Date: July 1, 2021

SAN JUAN UNIFIED SCHOOL DISTRICT
Confidential Group Salary Schedule
2021 - 2022 School Year

Salary Range	Class Code	Classification Title	Minimum	Maximum
C-13	926	Administrative Assistant I	$3,574	$4,786
C-15	928	Administrative Assistant II	$3,752	$5,024
C-20	835	Administrative Assistant IV	$4,238	$5,679
C-21	929	Administrative Assistant V	$4,342	$5,817
C-22	836	Administrative Assistant VI	$4,447	$5,960
C-23	839	Administrative Assistant VII	$4,557	$6,106
C-27	918	Administrative Assistant to the Board of Education	$5,025	$6,731
	920	Executive Assistant to the Superintendent		
C-28	569	Associate Budget Analyst	$5,150	$6,902
C-31	495	Legal Analyst	$5,540	$7,426
	563	Budget Analyst		
	565	Employee Benefits and Processing Specialist		
	703	Position Control Specialist		
	838	Human Resources Analyst		

Hourly rate computed on the basis of 173.33 hours per month.

Updated Changes

ANNIVERSARY/LONGEVITY INCREMENTS
1. 3% of the base salary after 9 years of completed service in the San Juan Unified School District.
2. 4.5% of the base salary after 14 years of completed service in the San Juan Unified School District (the 4.5% includes the 9 year increment).
3. 6.2% of the base salary after 19 years of completed service in the San Juan Unified School District (the 6.2% inlcudes the 9 and 14 year increments).
4. 8.2% of the base salary after 24 years of completed service in the San Juan Unified School District (the 8.2% includes the 9, 14, and 19 year increments).

Board Approval Date: July 1, 2021

SAN JUAN UNIFIED SCHOOL DISTRICT
Confidential Group Salary Schedule
2021 - 2022 School Year

Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	
C-1	$2,664 15.37	$2,799 16.15	$2,940 16.96	$3,083 17.79	$3,239 18.69	$3,403 19.63	$3,574 20.62	
C-2	$2,731 15.76	$2,867 16.54	$3,012 17.38	$3,163 18.25	$3,319 19.15	$3,483 20.09	$3,659 21.11	
C-3	$2,799 16.15	$2,940 16.96	$3,083 17.79	$3,239 18.69	$3,403 19.63	$3,574 20.62	$3,752 21.65	
C-4	$2,867 16.54	$3,012 17.38	$3,164 18.25	$3,319 19.15	$3,484 20.10	$3,659 21.11	$3,849 22.21	
C-5	$2,940 16.96	$3,083 17.79	$3,239 18.69	$3,403 19.63	$3,574 20.62	$3,752 21.65	$3,939 22.73	
C-6	$3,012 17.38	$3,164 18.25	$3,319 19.15	$3,484 20.10	$3,659 21.11	$3,849 22.21	$4,034 23.27	
C-7	$3,083 17.79	$3,239 18.69	$3,403 19.63	$3,574 20.62	$3,752 21.65	$3,939 22.73	$4,136 23.86	
C-8	$3,164 18.25	$3,319 19.15	$3,484 20.10	$3,659 21.11	$3,849 22.21	$4,034 23.27	$4,238 24.45	
C-9	$3,239 18.69	$3,403 19.63	$3,574 20.62	$3,752 21.65	$3,939 22.73	$4,136 23.86	$4,342 25.05	
C-10	$3,319 19.15	$3,484 20.10	$3,659 21.11	$3,849 22.21	$4,034 23.27	$4,238 24.45	$4,447 25.66	
C-11	$3,403 19.63	$3,574 20.62	$3,752 21.65	$3,939 22.73	$4,136 23.86	$4,342 25.05	$4,557 26.29	
C-12	$3,484 20.10	$3,659 21.11	$3,849 22.21	$4,034 23.27	$4,238 24.45	$4,447 25.66	$4,672 26.95	
C-13	$3,574 20.62	$3,752 21.65	$3,939 22.73	$4,136 23.86	$4,342 25.05	$4,557 26.29	$4,786 27.61	
C-14	$3,659 21.11	$3,849 22.21	$4,034 23.27	$4,238 24.45	$4,447 25.66	$4,672 26.95	$4,906 28.30	
C-15	$3,752 21.65	$3,939 22.73	$4,136 23.86	$4,342 25.05	$4,557 26.29	$4,786 27.61	$5,024 28.98	
C-16	$3,849 22.21	$4,034 23.27	$4,238 24.45	$4,447 25.66	$4,672 26.95	$4,906 28.30	$5,149 29.71	
C-17	$3,939 22.73	$4,136 23.86	$4,342 25.05	$4,557 26.29	$4,786 27.61	$5,024 28.98	$5,277 30.44	
C-18	$4,034 23.27	$4,238 24.45	$4,447 25.66	$4,672 26.95	$4,906 28.30	$5,149 29.71	$5,409 31.21	
C-19	$4,136 23.86	$4,342 25.05	$4,557 26.29	$4,786 27.61	$5,025 28.99	$5,277 30.44	$5,540 31.96	
C-20	$4,238 24.45	$4,447 25.66	$4,672 26.95	$4,906 28.30	$5,150 29.71	$5,409 31.21	$5,679 32.76	

SAN JUAN UNIFIED SCHOOL DISTRICT
Confidential Group Salary Schedule
2021 - 2022 School Year

Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	
C-21	$4,342 25.05	$4,557 26.29	$4,786 27.61	$5,025 28.99	$5,278 30.45	$5,540 31.96	$5,817 33.56	
C-22	$4,447 25.66	$4,672 26.95	$4,906 28.30	$5,150 29.71	$5,409 31.21	$5,679 32.76	$5,960 34.38	
C-23	$4,557 26.29	$4,786 27.61	$5,025 28.99	$5,278 30.45	$5,540 31.96	$5,817 33.56	$6,106 35.23	
C-24	$4,672 26.95	$4,906 28.30	$5,150 29.71	$5,409 31.21	$5,680 32.77	$5,960 34.38	$6,260 36.12	
C-25	$4,786 27.61	$5,025 28.99	$5,278 30.45	$5,540 31.96	$5,820 33.58	$6,106 35.23	$6,417 37.02	
C-26	$4,906 28.30	$5,150 29.71	$5,409 31.21	$5,680 32.77	$5,960 34.38	$6,260 36.12	$6,576 37.94	
C-27	$5,025 28.99	$5,278 30.45	$5,540 31.96	$5,820 33.58	$6,106 35.23	$6,417 37.02	$6,731 38.83	
C-28	$5,150 29.71	$5,409 31.21	$5,680 32.77	$5,960 34.38	$6,260 36.12	$6,576 37.94	$6,902 39.82	
C-29	$5,278 30.45	$5,540 31.96	$5,820 33.58	$6,106 35.23	$6,417 37.02	$6,731 38.83	$7,070 40.79	
C-30	$5,409 31.21	$5,680 32.77	$5,960 34.38	$6,260 36.12	$6,576 37.94	$6,902 39.82	$7,249 41.82	
C-31	$5,540 31.96	$5,820 33.58	$6,106 35.23	$6,417 37.02	$6,731 38.83	$7,070 40.79	$7,426 42.84	
C-32	$5,680 32.77	$5,960 34.38	$6,260 36.12	$6,576 37.94	$6,903 39.83	$7,249 41.82	$7,614 43.93	
C-33	$5,820 33.58	$6,106 35.23	$6,417 37.02	$6,731 38.83	$7,070 40.79	$7,426 42.84	$7,798 44.99	
C-34	$5,960 34.38	$6,260 36.12	$6,576 37.94	$6,903 39.83	$7,249 41.82	$7,614 43.93	$7,987 46.08	
C-35	$6,106 35.23	$6,417 37.02	$6,731 38.83	$7,070 40.79	$7,426 42.84	$7,798 44.99	$8,190 47.25	

Board Approval Date: July 1, 2021

SAN JUAN UNIFIED SCHOOL DISTRICT
Transportation Unit Salary Schedule
2021 – 2022 Salary Schedule

Salary Range	Class Code	Classification Title	Minimum	Maximum
13	982	Bus Attendant	$2,600	$2,910
14	829	Bus Attendant II	$2,600	$2,966
24	815 832	Junior Mechanic (Transportation) Bus Driver (Includes Relief Drivers)	$2,994	$3,747
25	813	Transportation Operation Technician	$3,067	$3,841
27	834	Delegated Behind-the-Wheel Trainer	$3,211	$4,010
28	811	Lead Transportation Operation Technician	$3,288	$4,111
30	828	School Bus Driver Instructor	$3,436	$4,317
37	814	Equipment Mechanic I	$4,045	$5,074
38	831	Equipment Mechanic II	$4,140	$5,201
41	779	Lead Equipment Mechanic (Transportation)	$4,444	$5,577

SHIFT DIFFERENTIAL

2nd Shift (3:00 pm - 10:59 pm) – 3.00%
3rd Shift (11:00 pm - 6:59 am) – 3.00%

ANNIVERSARY/LONGEVITY INCREMENTS

1. 2.3% of base salary after 10 years of completed services in the San Juan Unified School District
2. 4.5% of base salary after 15 years of completed services in the San Juan Unified School District (the 4.5% includes the year 10 increment).
3. 6.2% of base salary after 20 years of completed services in the San Juan Unified School District (the 6.2% includes the 10 and 15 year increments).
4. 8.2% of base salary after 25 years of completed services in the San Juan Unified School District (the 8.2% includes the year 10, 15, and 20 year increments).

Board Approval Date: July 1, 2021
+Minimum wage changes to $15.00/hr effective January 1, 2022

New/Updated Job Classifications

SAN JUAN UNIFIED SCHOOL DISTRICT
Transportation Unit Salary Schedule
2021 – 2022 Salary Schedule

Range	Monthly Hourly	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
13	Monthly	$2,600	$2,600	$2,600	$2,673	$2,790	$2,910
	Hourly	$15.00	$15.00	$15.00	$15.42	$16.09	$16.79
14	Monthly	$2,600	$2,600	$2,607	$2,730	$2,849	$2,966
	Hourly	$15.00	$15.00	$15.05	$15.74	$16.43	$17.11
15	Monthly	$2,600	$2,600	$2,673	$2,790	$2,912	$3,033
	Hourly	$15.00	$15.00	$15.42	$16.09	$16.81	$17.50
16	Monthly	$2,600	$2,607	$2,730	$2,849	$2,994	$3,114
	Hourly	$15.00	$15.05	$15.74	$16.43	$17.26	$17.98
17	Monthly	$2,600	$2,673	$2,790	$2,912	$3,066	$3,190
	Hourly	$15.00	$15.42	$16.09	$16.81	$17.69	$18.40
18	Monthly	$2,607	$2,730	$2,849	$2,994	$3,130	$3,264
	Hourly	$15.05	$15.74	$16.43	$17.26	$18.06	$18.83
19	Monthly	$2,673	$2,790	$2,912	$3,066	$3,211	$3,341
	Hourly	$15.42	$16.09	$16.81	$17.69	$18.53	$19.27
20	Monthly	$2,730	$2,849	$2,994	$3,130	$3,288	$3,416
	Hourly	$15.74	$16.43	$17.26	$18.06	$18.97	$19.72
21	Monthly	$2,790	$2,912	$3,066	$3,211	$3,355	$3,491
	Hourly	$16.09	$16.81	$17.69	$18.53	$19.35	$20.15
22	Monthly	$2,849	$2,994	$3,130	$3,288	$3,434	$3,614
	Hourly	$16.44	$17.26	$18.06	$18.97	$19.82	$20.85
23	Monthly	$2,911	$3,067	$3,211	$3,356	$3,514	$3,659
	Hourly	$16.80	$17.70	$18.53	$19.35	$20.28	$21.11
24	Monthly	$2,994	$3,130	$3,288	$3,434	$3,601	$3,747
	Hourly	$17.26	$18.06	$18.97	$19.82	$20.78	$21.61
25	Monthly	$3,067	$3,211	$3,356	$3,514	$3,684	$3,841
	Hourly	$17.70	$18.53	$19.35	$20.28	$21.26	$22.16
26	Monthly	$3,131	$3,288	$3,434	$3,601	$3,773	$3,925
	Hourly	$18.06	$18.97	$19.82	$20.78	$21.79	$22.63
27	Monthly	$3,211	$3,356	$3,514	$3,695	$3,856	$4,010
	Hourly	$18.53	$19.35	$20.28	$21.32	$22.23	$23.12
28	Monthly	$3,288	$3,436	$3,600	$3,770	$3,947	$4,111
	Hourly	$18.97	$19.81	$20.78	$21.76	$22.78	$23.70
29	Monthly	$3,355	$3,514	$3,684	$3,856	$4,045	$4,217
	Hourly	$19.35	$20.28	$21.25	$22.24	$23.32	$24.31

SAN JUAN UNIFIED SCHOOL DISTRICT
Transportation Unit Salary Schedule
2021 – 2022 Salary Schedule

30	Monthly Hourly	$3,436 $19.82	$3,600 $20.77	$3,773 $21.78	$3,948 $22.77	$4,140 $23.89	$4,317 $24.90
31	Monthly Hourly	$3,514 $20.28	$3,684 $21.25	$3,856 $22.24	$4,045 $23.32	$4,234 $24.44	$4,405 $25.42
32	Monthly Hourly	$3,601 $20.78	$3,773 $21.79	$3,948 $22.78	$4,140 $23.89	$4,342 $25.04	$4,522 $26.09
33	Monthly Hourly	$3,684 $21.25	$3,856 $22.24	$4,045 $23.32	$4,234 $24.44	$4,444 $25.64	$4,624 $26.68
34	Monthly Hourly	$3,773 $21.78	$3,947 $22.77	$4,140 $23.89	$4,341 $25.04	$4,540 $26.20	$4,731 $27.31
35	Monthly Hourly	$3,856 $22.24	$4,045 $23.32	$4,234 $24.44	$4,444 $25.64	$4,640 $26.78	$4,829 $27.85
36	Monthly Hourly	$3,948 $22.78	$4,140 $23.89	$4,342 $25.04	$4,541 $26.20	$4,757 $27.43	$4,954 $28.57
37	Monthly Hourly	$4,045 $23.32	$4,234 $24.44	$4,444 $25.64	$4,640 $26.78	$4,879 $28.16	$5,074 $29.28
38	Monthly Hourly	$4,140 $23.89	$4,341 $25.04	$4,540 $26.20	$4,755 $27.43	$4,993 $28.82	$5,201 $30.01
39	Monthly Hourly	$4,234 $24.44	$4,444 $25.64	$4,640 $26.78	$4,879 $28.16	$5,115 $29.52	$5,318 $30.68
40	Monthly Hourly	$4,341 $25.04	$4,540 $26.20	$4,755 $27.43	$4,993 $28.82	$5,232 $30.18	$5,450 $31.44
41	Monthly Hourly	$4,444 $25.64	$4,640 $26.78	$4,879 $28.16	$5,115 $29.52	$5,358 $30.92	$5,577 $32.17
42	Monthly Hourly	$4,540 $26.20	$4,755 $27.43	$4,993 $28.82	$5,232 $30.18	$5,496 $31.71	$5,717 $32.97
43	Monthly Hourly	$4,640 $26.78	$4,879 $28.16	$5,115 $29.52	$5,358 $30.92	$5,625 $32.44	$5,852 $33.76
44	Monthly Hourly	$4,755 $27.43	$4,993 $28.82	$5,232 $30.18	$5,496 $31.71	$5,745 $33.14	$5,985 $34.51

Board Approval Date: July 1, 2021
*Minimum wage changes to $15.00/hr effective January 1, 2022

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-13

MEETING DATE: 06/28/2022

SUBJECT: Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy 2020-2021 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 2020-2021 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 that "the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Aspire Public Schools and affiliates as of June 30, 2021 and 2020, 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 2020-2021 audit report for the period ending June 30, 2021: Aspire Twilight Secondary Academy's ending cash and cash equivalent was $557,077, total revenues equaled $5,565,885, total expenditures equaled $5,564,504 and net assets were $1,504,289. Aspire Twilight College Prep Academy's ending cash and cash equivalent was $868,558, total revenues equaled $7,004,415, total expenditures equaled $6,296,082 and report of net assets was $2,263,723.

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, 2021, of $76,454,980 and reports net assets of $108,693,678. The organization makes payments related to a $20.5 million line of credit due January 31, 2022. The credit line is secured by certain select school revenues and had an outstanding balance of $15,000,000 and $3,500,000 as of June 30, 2021, and 2020, respectively. The Organization has remaining bonds and other long-term debt with an outstanding balance due of $170,864,791 and $133,012,565 as of June 30, 2021, and 2020, respectively, which mature at various times through August 2059 and bear interest rates ranging from 3-5%.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2021.

ATTACHMENT(S):
A: 2020-2021 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 06/22/2021
Superintendent's Cabinet: 06/20/2022

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: Kent Kern, Superintendent of Schools

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT

YEARS ENDED
JUNE 30, 2021 AND 2020

ASPIRE PUBLIC SCHOOLS

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JUNE 30, 2021 AND 2020

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GILBERT
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Aspire Public Schools
Oakland, California

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Aspire Public Schools, a non-profit public benefit corporation, and affiliates (collectively, the Organization), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. 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 *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Aspire Public Schools and affiliates as of June 30, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

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 *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, is presented for purposes of additional analysis and is 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 March 18, 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

March 18, 2022

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

ASSETS

	2021	2020
CURRENT ASSETS:		
Cash and cash equivalents	$ 34,034,990	$ 26,111,502
Restricted cash and cash equivalents	4,017,527	3,281,401
Accounts receivable	77,091,363	32,670,960
Contributions receivable	375,108	1,597,716
Prepaid expenses and deposits	1,271,254	1,156,919
Total current assets	116,790,242	64,818,498
NON-CURRENT ASSETS:		
Restricted cash and cash equivalents	38,402,463	9,959,004
Investments	50,980	50,980
Property and equipment, net	172,680,300	180,033,653
Right-of-use assets – operating leases, net	16,528,639	-
TOTAL ASSETS	$ 344,452,624	$ 254,862,135

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accounts payable	$ 13,260,618	$ 10,814,915
Accrued expenses and other liabilities	15,280,435	10,709,530
Deferred revenue	1,546,381	156,762
Line of credit	15,000,000	3,500,000
Debt, current	2,636,460	2,676,859
Lease liabilities - operating leases, current	2,961,429	-
Total current liabilities	50,685,323	27,858,066
LONG-TERM LIABILITIES:		
Deferred rent	-	914,588
Capital lease	-	17,937,179
Debt, net	170,864,791	133,012,565
Lease liabilities - operating leases, net	14,505,832	-
Total liabilities	236,055,946	179,722,398
NET ASSETS:		
Without donor restrictions	96,696,786	68,388,123
With donor restrictions	11,699,892	6,751,614
Total net assets	108,396,678	75,139,737
TOTAL LIABILITIES AND NET ASSETS	$ 344,452,624	$ 254,862,135

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2021 AND 2020

NET ASSETS WITHOUT DONOR RESTRICTIONS:	2021	2020
SUPPORT, REVENUE AND GAINS:		
Private grants and contributions	$ 2,509,938	$ 5,112,087
Federal revenue	33,362,922	19,275,508
California state revenue:		
State aid portion of general purpose funding	88,299,922	113,916,195
All other state revenue	14,976,990	13,716,451
Tennessee state revenue:		
Basic education program funding	-	16,761,389
All other state revenue	-	341,711
Local revenue:		
Cash in-lieu of property taxes	39,880,642	34,194,683
Interest income	41,718	362,337
Gain on sale of common stock	-	32,246
All other local revenue	2,417,445	1,715,019
Gain on sale of school site	7,611,677	-
Other gains and (losses)	1,269,489	-
Other revenues	593,482	1,389,495
Subtotal	190,964,225	206,817,121
Net assets released from restrictions	53,043,505	25,874,210
Total support, revenue and gains	244,007,730	232,691,331
EXPENSES AND LOSSES:		
PROGRAM EXPENSES:		
Educational programs	194,137,185	212,430,879
SUPPORTING SERVICES:		
Site support	10,753,475	12,455,325
Development and expansion	387,401	2,906,501
Fundraising	2,071,787	2,078,944
Administration and general	4,037,998	4,341,084
Total supporting services	17,250,661	21,781,854
Total expenses	211,387,846	234,212,733
Contributions to others	3,933,972	3,505,000
Return of grant funds	377,249	-
Total expenses and losses	215,699,067	237,717,733
Increase (Decrease) in Net Assets without Donor Restrictions	28,308,663	(5,026,402)
NET ASSETS WITH DONOR RESTRICTIONS:		
Private grants and contributions	5,229,034	2,155,267
Federal and state revenue	54,815,662	21,504,875
Return of grant funds	(2,052,913)	(2,491,031)
Net assets released from restrictions	(53,043,505)	(25,874,210)
Increase (Decrease) in Net Assets with Donor Restrictions	4,948,278	(4,705,099)
INCREASE (DECREASE) IN NET ASSETS	33,256,941	(9,731,501)
NET ASSETS - Beginning of Year	75,139,737	84,871,238
NET ASSETS - End of Year	$ 108,396,678	$ 75,139,737

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 STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

	Program Expenses	Supporting Services				
	Educational programs	Site support	Development and expansion	Fundraising	Administration and general	Total
Salaries and wages	$ 114,585,822	$ 5,943,782	$ 205,589	$ 1,037,045	$ 1,820,660	$ 123,592,898
Employee benefits	40,336,223	2,210,351	56,923	643,953	704,722	43,952,172
Books and supplies	10,546,561	794,589	104,583	69,528	234,865	11,750,126
Professional services	16,471,957	1,932,224	98,072	325,596	588,797	19,416,646
Rents and occupancy	12,243,612	655,283	4,377	2,822	655,597	13,561,691
Depreciation and amortization	9,119,820	94,164	803	-	86,528	9,301,315
Bonds and loan interest	7,014,495	60,677	-	-	17,336	7,092,508
Travel and meetings	1,717,533	200,321	5,758	-	65,734	1,989,346
Write-off of development costs	-	-	2,430,396	-	-	2,430,396
Other expenses	394,856	563,934	-	-	166,845	1,125,635
Total	$ 212,430,879	$ 12,455,325	$ 2,906,501	$ 2,078,944	$ 4,341,084	$ 234,212,733

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	$ 33,256,941	$ (9,731,501)
Adjustments to reconcile to net cash provided (used) by operating activities:		
Loss (gain) on investments	-	(344,378)
Depreciation	8,347,592	9,273,669
Amortization	-	27,646
Loss on other assets	-	316,372
Loss on disposal of property and equipment	24,831,023	2,645,142
Return of grant funds through addition to other liabilities	2,052,913	2,490,993
Amortization of long-term debt costs	(2,486,091)	(339,283)
Extinguishment of debt through transfer of assets	(4,313,958)	-
Reduction in carrying amount of right-of-use assets - operating leases	1,309,206	-
(Increase) decrease in assets:		
Accounts receivable	(44,420,403)	(5,650,254)
Contributions receivable	1,222,608	(1,158,091)
Prepaid expenses and deposits	(114,335)	200,228
Increase (decrease) in liabilities:		
Accounts payable	1,990,197	1,064,967
Accrued expenses and other liabilities	2,517,987	(1,429,080)
Deferred revenue	1,389,619	(176,349)
Deferred rent	(914,586)	21,414
Lease liabilities - operating leases	(370,581)	-
Net cash provided (used) by operating activities	24,298,132	(2,788,505)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of investments	-	(510)
Proceeds from the sale of investments	-	344,664
Proceeds on sale of property and equipment	11,145,176	-
Purchases of property and equipment	(36,514,932)	(8,006,034)
Net cash used by investing activities	(25,369,756)	(7,661,880)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from line of credit	15,000,000	9,200,000
Payments on line of credit	(3,500,000)	(8,500,000)
Proceeds from debt	55,483,576	300,000
Payments of debt issuance costs	(1,419,769)	-
Principal payments on capital lease	(17,937,179)	-
Principal payments on debt	(9,451,931)	(2,583,251)
Net cash provided (used) by financing activities	38,174,697	(1,583,251)
Net increase (decrease) in cash and cash equivalents	37,103,073	(12,033,636)
Cash and cash equivalents, beginning of year	39,351,907	51,385,543
Cash and cash equivalents, end of year	$ 76,454,980	$ 39,351,907
Cash and cash equivalents	$ 34,034,990	$ 26,111,502
Restricted cash and cash equivalents	42,419,990	13,240,405
Total	$ 76,454,980	$ 39,351,907
NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Property and equipment financed through accounts payable	$ 455,506	$ 766,558
Additions to other liabilities due to return of grant funds	$ 2,052,913	$ 2,490,993
Extinguishment of debt through transfer of assets	$ 4,313,958	
Right-of-use asset acquired through operating lease liability	$ 768,227	
CASH PAID FOR INTEREST (net of capitalized amount)	$ 7,776,061	$ 7,184,500

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, 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 is 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 Statement of Activities.

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, 2021, 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 Preparator 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	6/30/28
Aspire Stockton Secondary Academy	2064	Stockton Unified	Aug 2020	6/30/25	6/30/25
Aspire Arts & Sciences Academy	2063	Stockton Unified	Aug 2020	6/30/25	6/30/25
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	1026	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 statement 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 will be 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, 2021, 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. As of June 30, 2020, the charter schools operated by TN LLC were as follows:

Charter School Name	Charter School Number	Sponsoring District	Charter Granted/ Renewed	Charter Expiration
Aspire Hanley Middle School	8024	TN Achievement School District	April 2013	6/30/23
Aspire Hanley Elementary School	8025	TN Achievement School District	April 2013	6/30/23
Aspire Coleman Elementary School	8050	TN Achievement School District	May 2014	6/30/24
Aspire East Academy	8175	Shelby County Schools	November 2014	6/30/26

- **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 receivable 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, 2021 and 2020.

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 statement 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, 2021 and 2020, $1,546,381and $156,762, 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, 2021 and 2020, the Organization had $1,400,000 and $800,000, 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.

Conditional promises to give, which depend on the occurrence of specified future and uncertain events, are not recorded until the conditions are met. Approximate outstanding conditional promises to give for the purposes of opening and operating Tennessee schools in specific locations was $2,750,000 at June 30, 2020. Due to the transition effective July 1, 2020, these conditional promises to give have transferred to Journey Community Schools.

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, 2021 and 2020, 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.

Recent accounting pronouncements – Effective July 1, 2020, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02, Leases (Topic 842), as amended. This guidance is intended to improve financial reporting of lease

transactions by requiring organizations that lease assets to recognize assets and liabilities for the rights and obligations created by leases that extend more than 12 months. Key provisions in this guidance include additional disclosures surrounding the amount, timing, and uncertainty of cash flows arising from leases. The Organization elected the effective date transition method and the package of practical expedients that permits no reassessment of whether any expired or existing contracts are or contain a lease, the lease classification for any expired or existing leases, and any initial direct costs for any existing leases as of the effective date.

As of July 1, 2020, the Organization recognized operating lease liabilities of $17,069,615, which represents the present value of the remaining lease payments of approximately $17,459,976 discounted using the Organization's weighted average incremental borrowing rate of .30%, and operating right-of-use assets of $16,312,936.

Subsequent events have been reviewed through March 18, 2022, the date the consolidated financial statements were available to be issued. Management concluded subsequent events have occurred since June 30, 2021 that require disclosure in the financial statements (see Note 16).

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:

	2021	2020
Cash and cash equivalents	$ 34,034,990	$ 26,111,502
Accounts receivable	77,091,363	32,670,960
Contributions receivable	375,108	1,597,716
Total financial assets, available within one year	111,501,461	60,380,178
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restrictions by donors for purpose	(8,672,300)	(3,376,112)
Total financial assets available for general expenditures within one year	$ 102,829,161	$ 57,004,066

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 $75,098,577 and $38,510,272 as of June 30, 2021 and 2020, 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, 2021 and 2020 was $42,419,990 and $13,240,405, respectively. The current portion of $4,017,527 and $3,281,401 as of June 30, 2021 and 2020, respectively, was restricted for current bond debt obligations. 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. The noncurrent portion of $9,959,004 at June 30, 2020 consisted of $6,933,502 for debt service reserves and $3,025,502 for investment in property and equipment.

5. ACCOUNTS RECEIVABLE

Accounts receivable balances at June 30, 2021 and 2020 were $77,091,363 and $32,670,960, respectively, and were due entirely from grantor government agencies. Management deems all receivables to be collectible as of June 30, 2021 and June 30, 2020.

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, 2021 and 2020 as all were deemed current contributions receivable at the time of donation. All contributions receivable are deemed to be collectible by management, and were as follows as of June 30:

	2021	2020
Gross contributions receivable	$ 375,108	$ 1,597,716
Less: Unamortized discount	-	-
Contributions receivable, net	$ 375,108	$ 1,597,716

Contributions receivable are due to be collected as follows:

	2021	2020
Within one year	$ 375,108	$ 1,597,716
One to five years	-	-
Contributions receivable, net	$ 375,108	$ 1,597,716

7. INVESTMENTS

Investments consist of the following at June 30:

	2021	2020
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.

The Organization also owned common stock of Schoolzilla, Inc. (Schoolzilla). Schoolzilla is a for-profit company that develops web-based data management platforms allowing teachers to synthesize data from multiple sources and create reports presenting their students' academic performances. The Organization owned more than 20% of the common stock until 2015. In 2016, ownership was further diluted and management did not have significant influence and therefore accounted for the investment under the cost method. As of June 30, 2019, the investment was reflected at $0 value due to losses previously recognized under the equity method. Schoolzilla did not declare any dividends as of June 30, 2019. In 2020, Schoolzilla was acquired and the Organization received $344,664 of proceeds from the sale of the common stock.

8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	2021	2020
Land	$ 35,367,894	$ 37,459,639
Buildings and improvements	167,015,117	175,080,735
Construction in progress	13,916,075	2,101,303
Leasehold improvements	14,398,749	21,041,104
Equipment	9,901,703	11,054,063
Automobiles	81,091	81,089
Subtotal	240,680,629	246,817,933
Less accumulated depreciation	(68,000,329)	(66,784,280)
Property and equipment, net	$ 172,680,300	$ 180,033,653

Depreciation expense was $8,347,592 and $9,273,669 for the years ended June 30, 2021 and 2020, 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 capital lease disclosed in Note 11.

9. DEBT

	2021	2020
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. Final maturity is in August 2046.	$ 69,940,000	$ 77,950,000
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.	19,075,000	19,450,000
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.	3,097,468	3,257,533
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.	7,431,977	7,714,573
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.	7,056,561	7,280,835

	2021	2020
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
Boston Community Loan Fund loan not to exceed $4,595,331 issued in March 2017 to TN LLC, to be used for the construction of Aspire East Academy, bearing interest at a fixed rate of 5.50% until February 2027, at which time interest will reset based on the 10-year U.S Daily Treasury Yield Curve Rate. Principal and interest payments were due monthly and were calculated based the total amount drawn on the loan. Associated with this loan was $72,458 of issuance costs that were being amortized to interest expense over the term of the loan. Principle and interest payments vary and were due monthly. Final maturity is February 2037. In July 2020, the Organization transferred this debt to Journey Community Schools as a part of the transition described in Note 1.		4,375,645
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.	100,006	150,004
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.	100,006	150,004
Charter School Growth Fund $300,000 loan, effective May 26, 2020, for supporting general operations. Interest rate is 0%. The principal amount was repaid on November 30, 2020.		300,000

	2021	2020
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, 2021, 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, 2021.	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	
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	
Subtotal	162,718,756	126,823,712
Unamortized premiums, discounts and debt issuance costs	10,782,495	8,865,712
Less current portions	(2,636,460)	(2,676,859)
Total Long-Term Debt	$ 170,864,791	$ 133,012,565

On February 25, 2016, the Organization issued $83,170,000 of bonds (2016 Bonds), as mentioned above. The proceeds, in addition to the net premium of $9,207,961, were used to advance refund $83,360,000 of outstanding 2010 Bonds. The proceeds were deposited in an irrevocable trust with an escrow agent to pay the future debt service on the refunded bonds. As a result, the 2010 Bonds were considered defeased and the liability for those bonds was removed from the consolidated statement of financial position. The remaining proceeds were used to fund required reserve accounts. The

reacquisition price (amount placed in escrow to repay the 2010 Bonds) exceeded the net carrying amount of those bonds and the unamortized portion of debt issuance costs, by $15,753,640, which was reflected as a loss in 2016. The bonds were redeemed on their January 1, 2019 call date.

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 defease 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.

Future payments relating to debt are as follows as of June 30, 2021:

Year Ending June 30,	Principal	Interest	Total
2022	$ 2,636,460	$ 6,654,468	$ 11,343,844
2023	3,164,617	7,448,790	10,613,407
2024	3,303,889	7,320,932	10,624,821
2025	3,443,454	7,180,623	10,624,077
2026	3,611,244	7,047,655	10,658,899
Thereafter	146,559,092	117,895,547	264,454,639
Total	$ 162,718,756	$ 153,548,016	$ 318,319,688

Aspire Public Schools (the Obligated Group under the 2015 Bonds, 2016 Bonds, 2020 Bonds and 2021 Bonds) must meet several financial covenants as a requirement of the Bonds. The Organization was in compliance with all covenants as of June 30, 2021.

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 one time 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, 2021 and 2020. The line had an outstanding balance of $15,00,000 and $3,500,000 as of June 30, 2021 and 2020, 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.

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 $8,400,403 and $7,443,472 were incurred related to debt during the years ended June 30, 2021 and 2020, respectively. During the year ended June 30, 2021, interest totaling $400,510 was capitalized into the cost of the project. During the year ended June 30 2020, no interest was capitalized as the amount of interest incurred at the sites that had construction in progress was not deemed significant.

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, 2020 total operating lease costs were $5,135,549. 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, 2021, was .30%.

As of June 30, 2021, the weighted-average remaining lease term for all operating leases is 15.98 years.

Future payments due under these leases as of June 30, 2021 are as follows:

Year Ending June 30,	
2022	$ 2,991,150
2023	1,557,535
2024	1,117,786
2025	901,360
2026	883,647
Thereafter	10,396,725
Total lease payments	17,848,203
Less: present value discount	(380,942)
Total lease obligations	$ 17,467,261
Lease liabilities, operating leases, current	$ 2,961,429
Lease liabilities, operating leases, net	14,505,832
Total lease operating lease liabilities	$ 17,467,261

Capital lease

Prior to the implementation of the new lease standard mentioned above and in Note 1, *Leases (Topic 842)*, the Organization entered into a capital lease TA Modesto 819 LP (TA) effective August 8, 2018 through June 30, 2047. In December 2020, the Organization exercised the purchase option in the capital lease and utilized bond proceeds to purchase the property for $20,095,885. The property under capital lease is separately disclosed in Note 8 and consists of the Aspire Vanguard Academy and Aspire University Charter School campuses in Modesto. The assets and liabilities under capital leases were recorded at the fair value of the assets as of June 30, 2020. The leased property was being depreciated over the term of the lease and depreciation expense for the leased property is included in the total depreciation expense. The interest rate on the capitalized lease was 9.64% and was imputed based on the lessor's implicit rate of return. At June 30, 2020, the net minimum lease payments totaled $58,462,969, less the amount representing interest totaling $40,525,790, and the capital lease obligation was $17,937,179.

Following is a summary of property held under capital lease at June 30, 2020:

Land	$ 2,640,000
Buildings and improvements	15,297,179
Accumulated depreciation	(1,011,020)
	$ 16,926,159

12. RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California and Tennessee. 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). Certificated employees working at Tennessee schools are members of the Tennessee Consolidated Retirement System (TCRS). The Organization also has three 403(b) plans as of June 30, 2021.

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:	$71,606,596,107
Actuarial accrued liability:	$102,289,672,089
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are valued as of June 30, 2020, 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 (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 6% of their salary. The required employer contribution rate for fiscal years ended June 30, 2021 and 2020 were 20.70% and 19.721% of annual payroll, respectively. The contribution requirements of the plan members are established by state statute. For the fiscal year 2022, the Organization is required to contribute 22.91% 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:	$216,252,000,000
Actuarial accrued liability:	$322,127,000,000
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are valued as of June 30, 2020, 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 16.92% 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, 2021 and 2020 were 16.15% and 17.10% of annual payroll, respectively. For the fiscal year 2022, the Organization is required to contribute approximately 16% of annual payroll.

California Senate Bill 90 (SB 90) signed June 27, 2019, appropriated from the State's General Fund $1,117,000,000 in contributions on-behalf of school employers for the 2019–20 fiscal year to be transferred to the CalSTRS Plan. California Assembly Bill 84, Chapter 16, Statutes of 2020, (AB 84) was signed into law June 29, 2020 and revised certain provisions of Teachers' Retirement Law enacted by SB 90. Specifically, AB 84 repurposed $1,600,000,000 originally allocated by SB 90 to the CalSTRS Defined Benefit Program to further supplant employer contributions through fiscal year 2021-22. SB 90 and AB 84 will appropriate contributions for the 2020-21 and 2021-22 fiscal years, such that it will result in school employers having to contribute 2.95 percentage points less than the statutory rate in the 2020-21 fiscal year and 2.18 percentage points less in the 2021-22 fiscal year, as specified. The Organization's proportionate share of the State's on-behalf contribution to the CalSTRS Plan for the year ended June 30, 2020 was $266,687.

Tennessee Consolidated Retirement System (TCRS):

Legacy Plan as of June 30, 2020:

Plan name:	Tennessee Consolidated Retirement System (TCRS) Legacy Plan: Teachers
Plan's EIN:	62-6001445
Actuarial value of assets:	$24,426,778,400
Actuarial accrued liability:	$24,005,640,090
Funded status:	At least 80% funded

The actuarial value of assets and accrued liability are valued as of June 30, 2019, the most recent actuarial valuation date. As mentioned in Note 1, the Organization transferred operations of the school, including payroll and related retirement costs, to Journey Community Schools, Inc., effective July 1, 2020.

Plan Description

The Organization contributes to the Tennessee Consolidated Retirement System (TCRS) Legacy Plan, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan for all employees hired on or before June 30, 2014 administered by the Tennessee Department of Treasury. 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. TCRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the TCRS annual financial report may be obtained from the State of Tennessee Treasury Department, 502 Deaderick Street, Nashville, Tennessee, 37243.

Funding Policy

Active plan members are required to contribute 5% 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 TCRS Board of Trustees. The required employer contribution rate for the fiscal year ended June 30, 2020 was 10.27% of annual payroll. The contribution requirements of the plan members are established by state statute. The required employer contribution rate for TCRS Legacy support staff members covered by Shelby County School District regulations was 6% of annual payroll for the fiscal year ended June 30, 2020.

Hybrid Plan as of June 30, 2020:

Plan name:	TCRS Hybrid Pension Plan with Cost Controls
Plan's EIN:	62-6001445
Actuarial value of assets:	$243,623,661
Actuarial accrued liability:	$244,717,822
Funded status:	At least 80% funded

The actuarial value of assets and accrued liability are valued as of June 30, 2019, the most recent actuarial valuation date.

Plan Description

In the fiscal year ended June 30, 2015, TCRS created a new Hybrid Pension Plan with Cost Controls for all eligible new hires hired on or after July 1, 2014. This plan is a combination of a Defined Benefit and Defined Contribution plan to help provide a sustainable plan going forward, control employer pension cost, and control unfunded liabilities related to pension plans.

Contributions

Under the defined benefit portion of this plan, active plan members are required to contribute 5% of their salary and the Organization is required to contribute 4% of plan member's annual payroll for those members who are not federally funded. For federally funded active plan members the Organization contributes 1.94% to TCRS and 2.06% to the TCRS stabilization reserve. Under the defined contribution portion of this plan, employees contribute 2% of their salary, which employees can opt out of if they choose, and the Organization is required to contribute 5% of active member's annual payroll.

The Organization's contributions to these employee benefits plans were as follows:

	2021	2020
CalPERS	$ 5,183,755	$ 5,381,611
CalSTRS	$ 12,417,870	$ 13,789,160
TCRS Legacy	$ -	$ 355,303
TCRS Hybrid	$ -	$ 191,093

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 $89,941 and $65,333 to the CA Plan in the years ended June 30, 2021 and 2020, respectively.

The Organization offered a 403(b) retirement plan for TN LLC employees, the Aspire Public Schools 403(b) TN Plan (TN Plan). All employees who normally work 20 or more hours per week and were based in Tennessee were eligible to participate in the plan, with those not already enrolled in the TCRS retirement plan eligible to receive discretionary employer contributions, determined on an annual basis. The Organization contributed $75,014 to the TN Plan for the year ended June 30, 2020. As mentioned in Note 1, the Organization transferred operations of the school, including payroll and related retirement costs, to Journey Community Schools, Inc., effective July 1, 2020.

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 $593,482 and $1,389,495 for years ended June 30, 2021 and 2020, 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:

	2021	2020	2019
Accounts receivable	$ -	$ 138,241	$ 251,006

Funds received in advance of being earned are recorded as deferred revenue, which represents a contract liability. Contract liabilities totaled $0 at June 30, 2021, 2020 and 2019.

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:

	2021	2020
Expanded Learning Opportunities Grant	$ 5,230,154	$ -
Construction of facilities	3,110,968	3,025,502
Expanded Learning Opportunities Grant: Paraprofessional staff	1,109,148	-
Clean energy projects	-	2,358,306
Low performing student block grant	-	525,475
COVID-19 Family Relief Fund	537,881	361,049
Central Valley schools	400,000	-
Bay Area schools	375,000	-
Time restricted	-	350,000
SB 117 COVID-19 Response Funds	243,476	-
School improvement programs and other	693,265	131,282
Total	$ 11,699,892	$ 6,751,614

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.

In mid-March 2020 the Organization experienced disruption to its schools as they were required by public health orders to close and move to virtual learning format in response to the Coronavirus/COVID-19 pandemic. Although the disruption is expected to be temporary, the Organization anticipates some financial impact due to the pandemic. The financial impact and duration cannot be reasonably estimated at this time.

16. SUBSEQUENT EVENTS

Debt Issuance

On November 18, 2021, the Organization issued $29,765,000 of bonds. The bonds mature at various times through August 2061 and bear interest at 4.00%. The bonds were issued to acquire, construct, and renovate school facilities.

SUPPLEMENTARY INFORMATION

ASPIRE PUBLIC SCHOOLS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
YEAR ENDED JUNE 30, 2021

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	2022
Warren Felson	Member	2024
Kay Hong	Member	2024
Leslie Parker Hume	Member	2025
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 INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

Grade Level	Number of Instructional Days Offered	Required Number of Instructional Days	Status
Aspire Monarch Academy:			
Kindergarten	181	175	In Compliance
Grades 1 through 3	181	175	In Compliance
Grades 4 through 5	181	175	In Compliance
Aspire Lionel Wilson College Preparatory Academy:			
Grades 6 through 8	181	175	In Compliance
Grades 9 through 12	181	175	In Compliance
Aspire East Palo Alto Charter School:			
Kindergarten	181	175	In Compliance
Grades 1 through 3	181	175	In Compliance
Grades 4 through 5	181	175	In Compliance
Grades 6 through 8	181	175	In Compliance
Aspire Triumph Technology Academy:			
Kindergarten	181	175	In Compliance
Grades 1 through 3	181	175	In Compliance
Grades 4 through 5	181	175	In Compliance
Aspire Berkley Maynard Academy:			
Kindergarten	181	175	In Compliance
Grades 1 through 3	181	175	In Compliance
Grades 4 through 5	181	175	In Compliance
Grades 6 through 8	181	175	In Compliance
Aspire Richmond California College Preparatory Academy:			
Grades 6 through 8	181	175	In Compliance
Grades 9 through 12	181	175	In Compliance
Aspire Golden State College Preparatory Academy:			
Grades 6 through 8	181	175	In Compliance
Grades 9 through 12	181	175	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

Grade Level	Number of Instructional Days Offered	Required Number of Instructional Days	Status
Aspire ERES Academy:			
Kindergarten	181	175	In Compliance
Grades 1 through 3	181	175	In Compliance
Grades 4 through 5	181	175	In Compliance
Grades 6 through 8	181	175	In Compliance
Aspire College Academy:			
Kindergarten	181	175	In Compliance
Grades 1 through 3	181	175	In Compliance
Grade 4 through 5	181	175	In Compliance
Aspire Richmond Technology Academy:			
Kindergarten	181	175	In Compliance
Grades 1 through 3	181	175	In Compliance
Grade 4 through 5	181	175	In Compliance
Aspire Vincent Shalvey Academy:			
Kindergarten	184	175	In Compliance
Grade 1	184	175	In Compliance
Grades 2 through 3	184	175	In Compliance
Grades 4 through 5	184	175	In Compliance
Aspire University Charter School:			
Kindergarten	184	175	In Compliance
Grades 1 through 3	184	175	In Compliance
Grade 4 through 5	184	175	In Compliance
Aspire Summit Charter Academy:			
Kindergarten	184	175	In Compliance
Grade 1	184	175	In Compliance
Grades 2 through 3	184	175	In Compliance
Grades 4 through 5	184	175	In Compliance
Aspire River Oaks Charter School:			
Kindergarten	184	175	In Compliance
Grade 1	184	175	In Compliance
Grades 2 through 3	184	175	In Compliance
Grades 4 through 5	184	175	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

Grade Level	Number of Instructional Days Offered	Required Number of Instructional Days	Status
Aspire Benjamin Holt College Middle School:			
Grades 6 through 8	184	175	In Compliance
Aspire Benjamin Holt College Preparatory Academy:			
Grades 9 through 12	184	175	In Compliance
Aspire Capitol Heights Academy:			
Kindergarten	184	175	In Compliance
Grade 1	184	175	In Compliance
Grades 2 through 3	184	175	In Compliance
Grades 4 through 5	184	175	In Compliance
Aspire Rosa Parks Academy:			
Kindergarten		175	In Compliance
Grade 1	184	175	In Compliance
Grades 2 through 3	184	175	In Compliance
Grades 4 through 5	184	175	In Compliance
Aspire Langston Hughes Academy:			
Grades 6 through 8	184	175	In Compliance
Grades 9 through 12	184	175	In Compliance
Aspire Port City Academy:			
Kindergarten	184	175	In Compliance
Grade 1	184	175	In Compliance
Grades 2 through 3	184	175	In Compliance
Grades 4 through 5	184	175	In Compliance
Aspire Vanguard College Preparatory Academy:			
Grades 6 through 8	184	175	In Compliance
Grades 9 through 12	184	175	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

Grade Level	Number of Instructional Days Offered	Required Number of Instructional Days	Status
Aspire Alexander Twilight College Preparatory Academy:			
Kindergarten	184	175	In Compliance
Grade 1	184	175	In Compliance
Grades 2 through 3	184	175	In Compliance
Grades 4 through 5	184	175	In Compliance
Aspire Alexander Twilight Secondary Academy:			
Grades 6 through 8	184	175	In Compliance
Grades 9 through 12	184	175	In Compliance
Aspire APEX Academy:			
Kindergarten	184	175	In Compliance
Grade 1	184	175	In Compliance
Grades 2 through 3	184	175	In Compliance
Grades 4 through 5	184	175	In Compliance
Aspire Arts & Sciences Academy			
Kindergarten	184	175	In Compliance
Aspire Stockton Secondary Academy			
Grades 6 through 8	184	175	In Compliance
Aspire Antonio Maria Lugo Academy:			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grades 2 through 3	180	175	In Compliance
Grades 4 through 5	180	175	In Compliance
Aspire Ollin University:			
Grades 6 through 8	180	175	In Compliance
Grades 9 through 12	180	175	In Compliance
Aspire Junior Collegiate Academy:			
Kindergarten	179	175	In Compliance
Grade 1	179	175	In Compliance
Grades 2 through 3	179	175	In Compliance
Grades 4 through 5	179	175	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

Grade Level	Number of Instructional Days Offered	Required Number of Instructional Days	Status
Aspire Titan Academy:			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grades 2 through 3	180	175	In Compliance
Grades 4 through 5	180	175	In Compliance
Aspire Pacific Academy:			
Grades 6 through 8	180	175	In Compliance
Grades 9 through 12	180	175	In Compliance
Aspire Firestone Academy:			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grades 2 through 3	180	175	In Compliance
Grades 4 through 5	180	175	In Compliance
Aspire Gateway Academy:			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grades 2 through 3	180	175	In Compliance
Grades 4 through 5	180	175	In Compliance
Aspire Tate Academy:			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grades 2 through 3	180	175	In Compliance
Grades 4 through 5	180	175	In Compliance
Grade 6	180	175	In Compliance
Aspire Inskeep Academy:			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grades 2 through 3	180	175	In Compliance
Grades 4 through 5	180	175	In Compliance
Grade 6	180	175	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

Grade Level	Number of Instructional Days Offered	Required Number of Instructional Days	Status
Aspire Slauson Academy:			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grades 2 through 3	180	175	In Compliance
Grades 4 through 5	180	175	In Compliance
Grade 6	180	175	In Compliance
Aspire Centennial College Preparatory Academy:			
Grades 6 through 8	180	175	In Compliance

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION, BY REGION
JUNE 30, 2021

	School Operations				Administration	
	Bay Area Schools	Central Valley Schools	LA Schools	Tennessee Schools	National Office	Total School Activity
CURRENT ASSETS:						
Cash and cash equivalents	$ 7,797,296	$ 7,107,856	$ 14,768,910	$ -	$ 503,041	$ 30,177,103
Restricted cash and cash equivalents	-	-	-	-	-	-
Accounts receivable	28,201,700	28,655,905	19,856,174	-	191,917	76,905,696
Contributions receivable	-	-	-	-	108	108
Prepaid expenses and deposits	87,472	100,693	89,067	-	994,022	1,271,254
Intercompany receivable	1,480,485	4,636,418	2,797,421	-	8,553,027	17,467,351
Total current assets	37,566,953	40,500,872	37,511,572	-	10,242,115	125,821,512
NON-CURRENT ASSETS:						
Restricted cash and cash equivalents	3,027,592	-	-	-	-	3,027,592
Investments	-	-	-	-	50,980	50,980
Deferred rent	223,972	518,223	161,034	-	-	903,229
Property and equipment, net	10,318,616	20,204,333	30,650,666	-	336,278	61,509,893
Right-of-use assets – operating leases, net	2,341,230	4,282,943	9,513,519	-	390,947	16,528,639
TOTAL ASSETS	$ 53,478,363	$ 65,506,371	$ 77,836,791	$ -	$ 11,020,320	$ 207,841,845
CURRENT LIABILITIES:						
Accounts payable	$ 3,297,604	$ 4,997,634	$ 2,452,659	$ (1,362)	$ 2,474,876	$ 13,221,411
Accrued expenses and other liabilities	3,377,568	2,529,998	4,969,403	-	1,963,498	12,840,467
Deferred revenue	387,142	532,973	626,266	-	-	1,546,381
Line of credit	-	-	-	-	15,000,000	15,000,000
Debt, current	100,000	160,065	511,395	-	-	771,460
Intercompany payable	10,614,870	12,845,814	3,448,310	-	626,328	27,535,322
Lease liabilities - operating leases, current	1,670,257	552,697	535,939	-	202,536	2,961,429
Total current liabilities	19,447,441	21,619,181	12,543,972	(1,362)	20,267,238	73,876,470
LONG-TERM LIABILITIES:						
Deferred rent	6,976	594,943	171,168	-	-	773,087
Debt, net	7,317,750	2,937,403	13,977,143	-	-	24,232,296
Lease liabilities - operating leases, net	677,496	3,730,197	9,907,479	-	190,660	14,505,832
Total liabilities	27,449,663	28,881,724	36,599,762	(1,362)	20,457,898	113,387,685
NET ASSETS:						
Without donor restrictions	21,136,188	33,631,782	38,909,339	1,362	(9,443,190)	84,235,481
With donor restrictions	4,892,512	2,992,865	2,327,690	-	5,612	10,218,679
Total net assets	26,028,700	36,624,647	41,237,029	1,362	(9,437,578)	94,454,160
TOTAL LIABILITIES AND NET ASSETS	$ 53,478,363	$ 65,506,371	$ 77,836,791	$ -	$ 11,020,320	$ 207,841,845

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION, BY REGION
JUNE 30, 2021

	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
CURRENT ASSETS:				
Cash and cash equivalents	$ -	$ 3,857,887	$ -	$ 34,034,990
Restricted cash and cash equivalents	4,017,527	-	-	4,017,527
Accounts receivable	55,525	-	130,142	77,091,363
Contributions receivable	-	375,000	-	375,108
Prepaid expenses and deposits	-	-	-	1,271,254
Intercompany receivable	10,689,063	-	(28,156,414)	-
Total current assets	14,762,115	4,232,887	(28,026,272)	116,790,242
NON-CURRENT ASSETS:				
Restricted cash and cash equivalents	35,374,871	-	-	38,402,463
Investments	-	-	-	50,980
Deferred rent	-	-	(903,229)	-
Property and equipment, net	112,163,064	39,471	(1,032,128)	172,680,300
Right-of-use assets – operating leases, net	-	-	-	16,528,639
TOTAL ASSETS	$ 162,300,050	$ 4,272,358	$ (29,961,629)	$ 344,452,624
CURRENT LIABILITIES:				
Accounts payable	$ 35,274	$ 3,933	$ -	$ 13,260,618
Accrued expenses and other liabilities	2,434,133	5,835	-	15,280,435
Deferred revenue	-	-	-	1,546,381
Line of credit	-	-	-	15,000,000
Debt, current	1,865,000	-	-	2,636,460
Intercompany payable	-	621,092	(28,156,414)	-
Lease liabilities - operating leases, current	-	-	-	2,961,429
Total current liabilities	4,334,407	630,860	(28,156,414)	50,685,323
LONG-TERM LIABILITIES:				
Deferred rent	-	-	(773,087)	-
Debt, net	146,632,495	-	-	170,864,791
Lease liabilities - operating leases, net	-	-	-	14,505,832
Total liabilities	150,966,902	630,860	(28,929,501)	236,055,946
NET ASSETS:				
Without donor restrictions	11,333,148	2,160,285	(1,032,128)	96,696,786
With donor restrictions	-	1,481,213	-	11,699,892
Total net assets	11,333,148	3,641,498	(1,032,128)	108,396,678
TOTAL LIABILITIES AND NET ASSETS	$ 162,300,050	$ 4,272,358	$ (29,961,629)	$ 344,452,624

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES, BY REGION
YEAR ENDED JUNE 30, 2021

	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	$ 27,996	$ 3,286	$ 1,510	$ -	$ (57,500)	$ (24,708)
Federal revenue	9,742,388	11,451,456	12,079,614	-	89,464	33,362,922
California state revenue:						
State aid portion of general purpose funding	25,267,944	34,746,582	28,285,396	-	-	88,299,922
All other state revenue	5,067,423	6,411,347	3,498,156	-	64	14,976,990
Local revenue:						
Cash in-lieu of property taxes	15,402,967	11,884,482	12,593,193	-	-	39,880,642
Interest income	24,251	11,183	1,352	-	1,707	38,493
All other local revenue	1,598,141	495,150	288,788	-	35,366	2,417,445
Gain (loss) on sale of school site	(4,608,204)	-	-	-	-	(4,608,204)
Other gains and (losses)	(261)	1,274,750	-	-	(5,000)	1,269,489
Other revenues	34,254	85,977	6,558	-	39,675	166,464
Subtotal	52,556,899	66,364,213	56,754,567	-	103,776	175,779,455
Net assets released from restrictions	12,598,060	19,850,548	13,421,965	350,000	2,714,062	48,934,635
Total support, revenue and gains	65,154,959	86,214,761	70,176,532	350,000	2,817,838	224,714,090
EXPENSES AND LOSSES:						
PROGRAM EXPENSES:						
Educational programs	57,800,472	70,046,773	56,877,913	60,499	7,574,169	192,359,826
SUPPORTING SERVICES:						
Site support	86,267	42,291	98,038	12,869	10,514,010	10,753,475
Development and expansion	-	-	-	-	387,401	387,401
Fundraising	-	-	-	-	-	-
Administration and general	86,267	42,291	98,038	9,007	3,565,974	3,801,577
Cost allocations	5,612,831	8,135,525	5,667,123	-	(19,415,479)	-
Total supporting services	5,785,365	8,220,107	5,863,199	21,876	(4,948,094)	14,942,453
Total expenses	63,585,837	78,266,880	62,741,112	82,375	2,626,075	207,302,279
Contributions to others	-	-	-	3,933,972	-	3,933,972
Return of grant funds	377,249	-	-	-	-	377,249
Total expenses and losses	63,963,086	78,266,880	62,741,112	4,016,347	2,626,075	211,613,500
TRANSFERS BETWEEN AFFILIATES	-	(1,146,064)	-	-	-	(1,146,064)
Increase (Decrease) in Net Assets without Donor Restrictions	1,191,873	6,801,817	7,435,420	(3,666,347)	191,763	11,954,526
NET ASSETS WITH DONOR RESTRICTIONS:						
Private grants and contributions	-	3,000,000	-	-	-	3,000,000
Federal and state revenue	16,148,073	22,393,224	16,274,365	-	-	54,815,662
Return of grant funds	(559,986)	(281,095)	(1,211,832)	-	-	(2,052,913)
Interfund transfers	(795,820)	(4,128,140)	(795,719)	-	2,719,679	(3,000,000)
Net assets released from restrictions	(12,598,060)	(19,850,548)	(13,421,965)	(350,000)	(2,714,062)	(48,934,635)
Increase (Decrease) in Net Assets with Donor Restrictions	2,194,207	1,133,441	844,849	(350,000)	5,617	3,828,114
INCREASE (DECREASE) IN NET ASSETS	3,386,080	7,935,258	8,280,269	(4,016,347)	197,380	15,782,640
NET ASSETS - Beginning of Year	22,642,620	28,689,389	32,956,760	4,017,709	(9,634,958)	78,671,520
NET ASSETS - End of Year	$ 26,028,700	$ 36,624,647	$ 41,237,029	$ 1,362	$ (9,437,578)	$ 94,454,160

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES, BY REGION
YEAR ENDED JUNE 30, 2021

NET ASSETS WITHOUT DONOR RESTRICTIONS:	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
SUPPORT, REVENUE AND GAINS:				
Private grants and contributions	$ -	$ 2,534,646	$ -	$ 2,509,938
Federal revenue	-	-	-	33,362,922
California state revenue:				
State aid portion of general purpose funding	-	-	-	88,299,922
All other state revenue	-	-	-	14,976,990
Local revenue:				
Cash in-lieu of property taxes	-	-	-	39,880,642
Interest income	3,225	-	-	41,718
All other local revenue	-	-	-	2,417,445
Gain (loss) on sale of school site	12,219,881	-	-	7,611,677
Other gains and (losses)	-	-	-	1,269,489
Other revenues	7,737,427	-	(7,310,409)	593,482
Subtotal	19,960,533	2,534,646	(7,310,409)	190,964,225
Net assets released from restrictions	3,000,000	1,108,870	-	53,043,505
Total support, revenue and gains	22,960,533	3,643,516	(7,310,409)	244,007,730
EXPENSES AND LOSSES:				
PROGRAM EXPENSES:				
Educational programs	8,708,471	379,297	(7,310,409)	194,137,185
SUPPORTING SERVICES:				
Site support	-	-	-	10,753,475
Development and expansion	-	-	-	387,401
Fundraising	-	2,071,787	-	2,071,787
Administration and general	-	236,421	-	4,037,998
Cost allocations	-	-	-	-
Total supporting services	-	2,308,208	-	17,250,661
Total expenses	8,708,471	2,687,505	(7,310,409)	211,387,846
Contributions to others	-	-	-	3,933,972
Return of grant funds	-	-	-	377,249
Total expenses and losses	8,708,471	2,687,505	(7,310,409)	215,699,067
TRANSFERS BETWEEN AFFILIATES	1,146,064	-	-	-
Increase (Decrease) in Net Assets without Donor Restrictions	15,398,126	956,011	-	28,308,663
NET ASSETS WITH DONOR RESTRICTIONS:				
Private grants and contributions	-	2,229,034	-	5,229,034
Federal and state revenue	-	-	-	54,815,662
Return of grant funds	-	-	-	(2,052,913)
Interfund transfers	3,000,000	-	-	-
Net assets released from restrictions	(3,000,000)	(1,108,870)	-	(53,043,505)
Increase (Decrease) in Net Assets with Donor Restrictions	-	1,120,164	-	4,948,278
INCREASE (DECREASE) IN NET ASSETS	15,398,126	2,076,175	-	33,256,941
NET ASSETS - Beginning of Year	(4,064,978)	1,565,323	(1,032,128)	75,139,737
NET ASSETS - End of Year	$ 11,333,148	$ 3,641,498	$ (1,032,128)	$ 108,396,678

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

	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
CURRENT ASSETS:										
Cash and cash equivalents	$ 490,246	$ 867,078	$ 509,297	$ 100,095	$ 1,340,397	$ 62,347	$ 98,611	$ 1,377,640	$ 3,058,412	$ (17,261)
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts receivable	1,843,522	3,166,700	5,307,673	1,994,297	2,776,370	3,233,005	3,094,443	3,356,260	1,578,595	1,815,128
Contributions receivable	-	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	20,408	4,877	9,459	15,366	(3,971)	8,725	2,339	27,439	(6,185)	9,265
Intercompany receivable	75,854	-	-	-	-	-	-	126,871	-	-
Total current assets	2,430,030	4,038,655	5,826,429	2,109,758	4,112,796	3,304,077	3,195,393	4,888,210	4,630,822	1,807,132
NON-CURRENT ASSETS:										
Restricted cash and cash equivalents	-	-	-	410,000	932,090	-	-	-	1,275,502	410,000
Investments	-	-	-	-	-	-	-	-	-	-
Deferred rent	-	91,526	-	-	-	-	-	132,446	-	-
Property and equipment, net	96,413	567,981	5,957,185	8,470	381,962	104,679	822,186	2,339,810	8,704	24,556
Right-of-use assets – operating leases, net	(886)	16,940	945,384	8,050	9,486	754,846	573,919	17,634	8,937	6,920
TOTAL ASSETS	$ 2,525,557	$ 4,715,102	$12,728,998	$ 2,536,278	$ 5,436,334	$ 4,163,602	$ 4,591,498	$ 7,378,100	$ 5,923,965	$ 2,248,608
CURRENT LIABILITIES:										
Accounts payable	$ 63,060	$ 392,904	$ 1,859,158	$ 81,593	$ 142,855	$ 41,850	$ 186,120	$ 295,460	$ 64,869	$ 85,903
Accrued expenses and other liabilities	376,064	268,361	448,182	191,543	272,539	660,148	462,883	302,173	239,073	135,860
Deferred revenue	56,280	92,940	-	41,361	58,208	-	-	80,530	-	41,724
Line of credit	-	-	-	-	-	-	-	-	-	-
Debt, current	-	-	-	-	-	50,000	50,000	-	-	-
Lease liabilities - operating leases, current	1,897	16,940	366,304	8,050	9,486	697,346	536,743	17,634	8,937	6,920
Intercompany payable	-	414,525	6,596,148	410,029	15,946	578,343	1,861,846	-	191,166	546,867
Total current liabilities	497,301	1,185,670	9,269,792	732,576	499,034	2,027,687	3,097,592	695,797	504,045	817,274
LONG-TERM LIABILITIES:										
Deferred rent	-	-	6,976	-	-	-	-	-	-	-
Debt, net	-	-	-	-	1,020,554	50,006	50,006	-	6,197,184	-
Lease liabilities - operating leases, net	-	-	575,496	-	-	57,500	44,500	-	-	-
Total liabilities	497,301	1,185,670	9,852,264	732,576	1,519,588	2,135,193	3,192,098	695,797	6,701,229	817,274
NET ASSETS:										
Without donor restrictions	1,853,562	3,293,284	2,585,114	1,303,529	2,678,468	1,789,210	1,225,169	6,419,908	(2,056,500)	934,796
With donor restrictions	174,694	236,148	291,620	500,173	1,238,278	239,199	174,231	262,395	1,279,236	496,538
Total net assets	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
TOTAL LIABILITIES AND NET ASSETS	$ 2,525,557	$ 4,715,102	$12,728,998	$ 2,536,278	$ 5,436,334	$ 4,163,602	$ 4,591,498	$ 7,378,100	$ 5,923,965	$ 2,248,608

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

	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	$ (89,566)	$ 7,797,296	$ 40,491	$ 423,748	$ 759,189	$ 736,589	$ 425,726	$ 725,609	$ 154,300
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	35,707	28,201,700	1,403,365	2,225,123	751,455	1,706,422	2,219,185	1,982,240	1,172,406
Contributions receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	(250)	87,472	985	(1,135)	15,298	(1,210)	18,844	(2,640)	7,265
Intercompany receivable	1,277,760	1,480,485	-	-	83,163	-	315,272	323,076	-
Total current assets	1,223,651	37,566,953	1,444,841	2,647,736	1,609,105	2,441,801	2,979,027	3,028,285	1,333,971
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	3,027,592	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	-	223,972	-	-	-	211,668	-	-	-
Property and equipment, net	6,670	10,318,616	946,732	231,049	291,018	552,362	617,184	205,774	1,685,425
Right-of-use assets -- operating leases, net	-	2,341,230	2,779,614	7,978	1,367,038	51,553	17,061	-	13,535
TOTAL ASSETS	$ 1,230,321	$53,478,363	$ 5,171,187	$ 2,886,763	$ 3,267,161	$ 3,257,384	$ 3,613,272	$ 3,234,059	$ 3,032,931
CURRENT LIABILITIES:									
Accounts payable	$ 83,832	$ 3,297,604	$ 32,524	$ 171,081	$ 105,095	$ 127,177	$ 253,420	$ 101,448	$ 582,335
Accrued expenses and other liabilities	20,742	3,377,568	94,791	274,588	101,557	138,377	150,661	158,644	145,714
Deferred revenue	16,099	387,142	-	106,563	129,072	133,169	-	-	-
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	-	100,000	-	-	-	-	-	-	-
Lease liabilities - operating leases, current	-	1,670,257	153,547	7,978	282,553	31,859	17,061	-	13,535
Intercompany payable	-	10,614,870	307,009	791,948	-	658,744	-	-	2,270,254
Total current liabilities	120,673	19,447,441	587,871	1,352,158	618,277	1,089,326	421,142	260,092	3,011,838
LONG-TERM LIABILITIES:									
Deferred rent	-	6,976	-	58,253	-	-	85,792	155,141	200,644
Debt, net	-	7,317,750	-	-	-	-	-	-	-
Lease liabilities - operating leases, net	-	677,496	2,626,067	-	1,084,485	19,645	-	-	-
Total liabilities	120,673	27,449,663	3,213,938	1,410,411	1,702,762	1,108,971	506,934	415,233	3,212,482
NET ASSETS:									
Without donor restrictions	1,109,648	21,136,188	1,800,629	1,303,955	1,417,357	2,018,879	2,887,834	2,619,002	(492,376)
With donor restrictions	-	4,892,512	156,620	172,397	147,042	129,534	218,504	199,824	312,825
Total net assets	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)
TOTAL LIABILITIES AND NET ASSETS	$ 1,230,321	$53,478,363	$ 5,171,187	$ 2,886,763	$ 3,267,161	$ 3,257,384	$ 3,613,272	$ 3,234,059	$ 3,032,931

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

	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	$ 391,468	$ 851,370	$ 710,901	$ 201,660	$ 557,077	$ 868,558	$ 12,211	$ 15,645	$ 9,269
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	1,954,870	4,073,843	2,135,714	2,068,402	1,931,340	2,653,090	1,484,062	433,685	420,312
Contributions receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	(1,618)	10,198	28,421	7,663	4,514	6,611	(1,275)	844	6,313
Intercompany receivable	1,127,440	2,089,812	197,655	-	-	-	-	-	-
Total current assets	3,472,160	7,025,223	3,072,691	2,277,725	2,492,931	3,528,259	1,494,998	450,174	435,894
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	-	112,079	97,480	-	96,996	-	-	-	-
Property and equipment, net	8,066,483	344,396	215,428	1,940,108	449,621	399,866	188,756	1,110,801	2,910,403
Right-of-use assets – operating leases, net	8,917	-	-	8,824	-	13,299	10,514	-	-
TOTAL ASSETS	$11,547,560	$ 7,481,698	$ 3,385,599	$ 4,226,657	$ 3,039,548	$ 3,941,424	$ 1,694,268	$ 1,560,975	$ 3,346,297
CURRENT LIABILITIES:									
Accounts payable	$ 126,762	$ 887,873	$ 460,688	$ 717,946	$ 235,481	$ 319,212	$ 176,163	$ 219,912	$ 347,718
Accrued expenses and other liabilities	275,811	192,703	177,817	402,696	105,088	122,169	80,353	27,515	31,304
Deferred revenue	-	32,855	-	131,314	-	-	-	-	-
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	160,065	-	-	-	-	-	-	-	-
Lease liabilities - operating leases, current	8,917	-	-	8,824	-	13,299	10,514	-	-
Intercompany payable	-	-	-	1,901,211	1,194,690	1,213,804	440,814	1,105,058	2,962,282
Total current liabilities	571,555	1,113,431	638,505	3,161,991	1,535,259	1,668,484	707,844	1,352,485	3,341,304
LONG-TERM LIABILITIES:									
Deferred rent	-	-	-	85,896	-	9,217	-	-	-
Debt, net	2,937,403	-	-	-	-	-	-	-	-
Lease liabilities - operating leases, net	-	-	-	-	-	-	-	-	-
Total liabilities	3,508,958	1,113,431	638,505	3,247,887	1,535,259	1,677,701	707,844	1,352,485	3,341,304
NET ASSETS:									
Without donor restrictions	7,709,297	5,997,323	2,573,801	729,828	1,333,552	2,044,952	881,777	183,084	(9,081)
With donor restrictions	329,305	370,944	173,293	248,942	170,737	218,771	104,647	25,406	14,074
Total net assets	8,038,602	6,368,267	2,747,094	978,770	1,504,289	2,263,723	986,424	208,490	4,993
TOTAL LIABILITIES AND NET ASSETS	$11,547,560	$ 7,481,698	$ 3,385,599	$ 4,226,657	$ 3,039,548	$ 3,941,424	$ 1,694,268	$ 1,560,975	$ 3,346,297

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

	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	$ 224,045	$ 7,107,856	$ 1,786,401	$ 2,779,355	$ 1,187,134	$ 823,242	$ 1,287,169	$ 1,193,062	$ 1,755,616
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	40,391	28,655,905	2,045,440	2,979,237	1,346,433	1,484,054	2,520,968	1,446,008	1,518,690
Contributions receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	1,615	100,693	4,777	49,079	3,204	(692)	9,564	4,552	2,421
Intercompany receivable	500,000	4,636,418	-	-	91,355	-	-	209,067	-
Total current assets	766,051	40,500,872	3,836,618	5,807,671	2,628,126	2,306,604	3,817,701	2,852,689	3,276,727
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	-	518,223	-	-	79,528	81,506	-	-	-
Property and equipment, net	48,927	20,204,333	13,853,468	15,120,447	276,721	313,959	327,294	97,181	99,729
Right-of-use assets – operating leases, net	4,610	4,282,943	11,881	15,019	3,218	3,219	1,200	-	-
TOTAL ASSETS	$ 819,588	$65,506,371	$17,701,967	$20,943,137	$ 2,987,593	$ 2,705,288	$ 4,146,195	$ 2,949,870	$ 3,376,456
CURRENT LIABILITIES:									
Accounts payable	$ 132,799	$ 4,997,634	$ 103,177	$ 449,191	$ 117,518	$ 112,966	$ 152,394	$ 441,323	$ 337,710
Accrued expenses and other liabilities	50,210	2,529,998	621,851	564,268	341,911	302,631	311,092	402,387	409,104
Deferred revenue	-	532,973	67,212	87,776	48,294	47,351	75,319	55,000	56,243
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	-	160,065	228,799	282,596	-	-	-	-	-
Lease liabilities - operating leases, current	4,610	552,697	11,881	15,019	3,218	3,219	1,200	-	-
Intercompany payable	-	12,845,814	1,246,572	1,643,415	-	144,237	213,386	-	19,699
Total current liabilities	187,619	21,619,181	2,279,492	3,042,265	510,941	610,404	753,391	898,710	822,756
LONG-TERM LIABILITIES:									
Deferred rent	-	594,943	-	-	-	-	171,168	-	-
Debt, net	-	2,937,403	6,827,762	7,149,381	-	-	-	-	-
Lease liabilities - operating leases, net	-	3,730,197	-	-	-	-	-	-	-
Total liabilities	187,619	28,881,724	9,107,254	10,191,646	510,941	610,404	924,559	898,710	822,756
NET ASSETS:									
Without donor restrictions	631,969	33,631,782	8,378,570	10,507,542	2,229,581	1,852,188	2,950,345	1,877,970	2,370,803
With donor restrictions	-	2,992,865	216,143	243,949	247,071	242,696	271,291	173,190	182,897
Total net assets	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
TOTAL LIABILITIES AND NET ASSETS	$ 819,588	$65,506,371	$17,701,967	$20,943,137	$ 2,987,593	$ 2,705,288	$ 4,146,195	$ 2,949,870	$ 3,376,456

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

	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	$ 650,440	$ 579,958	$ 1,124,097	$ 1,598,481	$ 3,955	$14,768,910	$ 503,041	$ 30,177,103	$ -
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	1,459,446	1,397,692	1,475,283	2,138,664	44,259	19,856,174	191,917	76,905,696	-
Contributions receivable	-	-	-	-	-	-	108	108	-
Prepaid expenses and deposits	3,396	(3,943)	85	2,224	14,400	89,067	994,022	1,271,254	-
Intercompany receivable	198,879	87,755	-	21,171	2,189,194	2,797,421	8,553,027	17,467,351	-
Total current assets	2,312,161	2,061,462	2,599,465	3,760,540	2,251,808	37,511,572	10,242,115	125,821,512	-
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	3,027,592	-
Investments	-	-	-	-	-	-	50,980	50,980	-
Deferred rent	-	-	-	-	-	161,034	-	903,229	-
Property and equipment, net	78,830	58,837	84,327	327,306	12,567	30,650,666	336,278	61,509,893	-
Right-of-use assets – operating leases, net	-	6,165	6,165	9,410,459	56,193	9,513,519	390,947	16,528,639	-
TOTAL ASSETS	$ 2,390,991	$ 2,126,464	$ 2,689,957	$13,498,305	$ 2,320,568	$77,836,791	$11,020,320	$207,841,845	$ -
CURRENT LIABILITIES:									
Accounts payable	$ 247,342	$ 237,976	$ 236,030	$ 14,850	$ 2,182	$ 2,452,659	$ 2,474,876	$ 13,222,773	$ -
Accrued expenses and other liabilities	446,247	471,442	391,363	675,477	31,630	4,969,403	1,963,498	12,840,467	-
Deferred revenue	58,527	55,406	-	75,138	-	626,266	-	1,546,381	-
Line of credit	-	-	-	-	-	-	15,000,000	15,000,000	-
Debt, current	-	-	-	-	-	511,395	-	771,460	-
Lease liabilities - operating leases, current	-	6,165	6,165	438,484	50,588	535,939	202,536	2,961,429	-
Intercompany payable	-	-	181,001	-	-	3,448,310	626,328	27,535,322	-
Total current liabilities	752,116	770,989	814,559	1,203,949	84,400	12,543,972	20,267,238	73,877,832	-
LONG-TERM LIABILITIES:									
Deferred rent	-	-	-	-	-	171,168	-	773,087	-
Debt, net	-	-	-	-	-	13,977,143	-	24,232,296	-
Lease liabilities - operating leases, net	-	-	-	9,907,204	275	9,907,479	190,660	14,505,832	-
Total liabilities	752,116	770,989	814,559	11,111,153	84,675	36,599,762	20,457,898	113,389,047	-
NET ASSETS:									
Without donor restrictions	1,462,392	1,174,844	1,709,653	2,159,558	2,235,893	38,909,339	(9,443,190)	84,234,119	-
With donor restrictions	176,483	180,631	165,745	227,594	-	2,327,690	5,612	10,218,679	-
Total net assets	1,638,875	1,355,475	1,875,398	2,387,152	2,235,893	41,237,029	(9,437,578)	94,452,798	-
TOTAL LIABILITIES AND NET ASSETS	$ 2,390,991	$ 2,126,464	$ 2,689,957	$13,498,305	$ 2,320,568	$77,836,791	$11,020,320	$207,841,845	$ -

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

	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	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,857,887	$ -	$ 34,034,990
Restricted cash and cash equivalents	-	-	-	-	-	4,017,527	-	-	4,017,527
Accounts receivable	-	-	-	-	-	55,525	-	130,142	77,091,363
Contributions receivable	-	-	-	-	-	-	375,000	-	375,108
Prepaid expenses and deposits	-	-	-	-	-	-	-	-	1,271,254
Intercompany receivable	-	-	-	-	-	10,689,063	-	(28,156,414)	-
Total current assets	-	-	-	-	-	14,762,115	4,232,887	(28,026,272)	116,790,242
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	-	-	35,374,871	-	-	38,402,463
Investments	-	-	-	-	-	-	-	-	50,980
Deferred rent	-	-	-	-	-	-	-	(903,229)	-
Property and equipment, net	-	-	-	-	-	112,163,064	39,471	(1,032,128)	172,680,300
Right-of-use assets -- operating leases, net	-	-	-	-	-	-	-	-	16,528,639
TOTAL ASSETS	$ -	$ -	$ -	$ -	$ -	$162,300,050	$ 4,272,358	$(29,961,629)	$344,452,624
CURRENT LIABILITIES:									
Accounts payable	$ -	$ -	$ -	$ (1,362)	$ (1,362)	$ 35,274	$ 3,933	$ -	$ 13,260,618
Accrued expenses and other liabilities	-	-	-	-	-	2,434,133	5,835	-	15,280,435
Deferred revenue	-	-	-	-	-	-	-	-	1,546,381
Line of credit	-	-	-	-	-	-	-	-	15,000,000
Debt, current	-	-	-	-	-	1,865,000	-	-	2,636,460
Lease liabilities - operating leases, current	-	-	-	-	-	-	-	-	2,961,429
Intercompany payable	-	-	-	-	-	-	621,092	(28,156,414)	-
Total current liabilities	-	-	-	(1,362)	(1,362)	4,334,407	630,860	(28,156,414)	50,685,323
LONG-TERM LIABILITIES:									
Deferred rent	-	-	-	-	-	-	-	(773,087)	-
Debt, net	-	-	-	-	-	146,632,495	-	-	170,864,791
Lease liabilities - operating leases, net	-	-	-	-	-	-	-	-	14,505,832
Total liabilities	-	-	-	(1,362)	(1,362)	150,966,902	630,860	(28,929,501)	236,055,946
NET ASSETS:									
Without donor restrictions	-	-	-	1,362	1,362	11,333,148	2,160,285	(1,032,128)	96,696,786
With donor restrictions	-	-	-	-	-	-	1,481,213	-	11,699,892
Total net assets	-	-	-	1,362	1,362	11,333,148	3,641,498	(1,032,128)	108,396,678
TOTAL LIABILITIES AND NET ASSETS	$ -	$ -	$ -	$ -	$ -	$162,300,050	$ 4,272,358	$(29,961,629)	$344,452,624

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	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
NET ASSETS WITHOUT DONOR RESTRICTIONS:										
SUPPORT, REVENUE AND GAINS:										
Private grants and contributions	$ -	$ -	$ 24,116	$ -	$ -	$ -	$ 3,880	$ -	$ -	$ -
Federal revenue	923,813	1,096,250	1,555,517	825,032	1,025,393	977,479	802,944	1,250,811	574,389	710,760
California state revenue:										
State aid portion of general purpose funding	2,119,419	2,718,926	2,222,238	2,045,676	2,640,718	4,138,901	3,064,212	3,090,559	1,172,736	2,054,559
All other state revenue	514,967	649,791	702,501	356,028	275,210	649,466	588,897	717,953	296,856	315,754
Local revenue:										
Cash in-lieu of property taxes	1,203,781	1,548,066	3,963,617	836,334	1,650,543	1,639,193	1,279,249	1,743,645	692,131	846,408
Interest income	26	73	23,840	87	19	20	7	83	29	56
All other local revenue	92,280	314,748	62,158	65,665	153,210	211,901	139,016	456,293	46,997	53,149
Gain (loss) on sale of school site	-	-	(4,608,204)	-	-	-	-	-	-	-
Other gains and (losses)	-	-	-	-	-	-	-	-	-	(261)
Other revenues	1,003	40	8,968	(25)	41	75	22,215	-	-	1,937
Subtotal	4,855,289	6,327,894	3,954,751	4,128,797	5,745,134	7,617,035	5,900,420	7,259,344	2,783,138	3,982,362
Net assets released from restrictions	922,639	2,140,575	1,675,602	521,999	1,993,405	588,965	587,507	2,365,087	1,159,628	642,653
Total support, revenue and gains	5,777,928	8,468,469	5,630,353	4,650,796	7,738,539	8,206,000	6,487,927	9,624,431	3,942,766	4,625,015
EXPENSES AND LOSSES:										
PROGRAM EXPENSES:										
Educational programs	4,633,106	6,685,293	9,262,697	3,660,615	6,521,957	6,383,183	5,536,014	7,283,890	3,192,914	3,661,094
SUPPORTING SERVICES:										
Site support	-	-	-	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	-	-	-	-	-	-
Cost allocations	601,017	775,753	1,000,064	424,904	821,571	837,091	664,653	870,398	361,088	426,887
Total supporting services	601,017	775,753	1,000,064	424,904	821,571	837,091	664,653	870,398	361,088	426,887
Total expenses	5,234,123	7,461,046	10,262,761	4,085,519	7,343,528	7,220,274	6,200,667	8,154,288	3,554,002	4,087,981
Contributions to others	-	-	-	-	-	-	-	-	-	-
Return of grant funds	-	-	-	-	-	-	377,249	-	-	-
Total expenses and losses	5,234,123	7,461,046	10,262,761	4,085,519	7,343,528	7,220,274	6,577,916	8,154,288	3,554,002	4,087,981
TRANSFERS BETWEEN AFFILIATES	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets without Donor Restrictions	543,805	1,007,423	(4,632,408)	565,277	395,011	985,726	(89,989)	1,470,143	388,764	537,034
NET ASSETS WITH DONOR RESTRICTIONS:										
Private grants and contributions										-
Federal										
State	1,166,555	2,469,415	2,064,487	678,453	3,309,295	901,184	830,706	2,723,197	1,198,235	806,546
Federal and state revenue	1,166,555	2,469,415	2,064,487	678,453	3,309,295	901,184	830,706	2,723,197	1,198,235	806,546
Return of grant funds	(176,751)	(2,834)	(221,133)	(53,434)	-	(52,644)	(53,189)	-	(1)	-
Interfund transfers	(71,769)	(91,865)	(112,130)	(49,972)	(98,166)	(98,961)	(76,916)	(104,153)	(41,359)	(50,529)
Net assets released from restrictions	(922,639)	(2,140,575)	(1,675,602)	(521,999)	(1,993,405)	(588,965)	(587,507)	(2,365,087)	(1,159,628)	(642,653)
Increase (Decrease) in Net Assets with Donor Restrictions	(4,604)	234,141	55,622	53,048	1,217,724	160,614	113,094	253,957	(2,753)	113,364
INCREASE (DECREASE) IN NET ASSETS	539,201	1,241,564	(4,576,786)	618,325	1,612,735	1,146,340	23,105	1,724,100	386,011	650,398
NET ASSETS - Beginning of Year	1,489,055	2,287,868	7,453,520	1,185,377	2,304,011	882,069	1,376,295	4,958,203	(1,163,275)	780,936
NET ASSETS - End 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

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	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
NET ASSETS WITHOUT DONOR RESTRICTIONS:									
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	$ -	$ 27,996	$ -	$ -	$ -	$ 725	$ -	$ 1,260	$ -
Federal revenue	-	9,742,388	439,169	952,899	665,082	704,226	523,166	588,520	468,876
California state revenue:									
State aid portion of general purpose funding	-	25,267,944	1,578,019	3,683,807	2,241,097	2,060,073	2,547,930	3,621,116	1,063,356
All other state revenue	-	5,067,423	152,088	547,367	370,341	358,290	409,322	484,705	250,041
Local revenue:									
Cash in-lieu of property taxes	-	15,402,967	816,991	508,068	407,987	846,168	1,109,271	1,134,218	489,912
Interest income	11	24,251	927	331	435	1,126	1,419	1,274	12
All other local revenue	2,724	1,598,141	26,739	12,627	33,484	35,460	47,903	39,254	26,793
Gain (loss) on sale of school site	-	(4,608,204)	-	-	-	-	-	-	-
Other gains and (losses)	-	(261)	-	509,906	-	-	-	-	-
Other revenues	-	34,254	700	79	2,848	604	8,712	9,418	-
Subtotal	2,735	52,556,899	3,014,633	6,215,084	3,721,274	4,006,672	4,647,723	5,879,765	2,298,990
Net assets released from restrictions	-	12,598,060	1,253,988	252,265	1,632,749	1,284,719	1,969,434	186,201	1,564,929
Total support, revenue and gains	2,735	65,154,959	4,268,621	6,467,349	5,354,023	5,291,391	6,617,157	6,065,966	3,863,919
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	979,709	57,800,472	3,735,893	4,558,881	4,406,014	4,202,388	5,460,349	4,261,254	3,050,706
SUPPORTING SERVICES:									
Site support	86,267	86,267	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	86,267	86,267	-	-	-	-	-	-	-
Cost allocations	(1,170,595)	5,612,831	631,825	642,643	640,384	655,188	848,947	877,155	347,303
Total supporting services	(998,061)	5,785,365	631,825	642,643	640,384	655,188	848,947	877,155	347,303
Total expenses	(18,352)	63,585,837	4,367,718	5,201,524	5,046,398	4,857,576	6,309,296	5,138,409	3,398,009
Contributions to others	-	-	-	-	-	-	-	-	-
Return of grant funds	-	377,249	-	-	-	-	-	-	-
Total expenses and losses	(18,352)	63,963,086	4,367,718	5,201,524	5,046,398	4,857,576	6,309,296	5,138,409	3,398,009
TRANSFERS BETWEEN AFFILIATES	-	-	-	-	-	-	-	-	(1,146,064)
Increase (Decrease) in Net Assets without Donor Restrictions	21,087	1,191,873	(99,097)	1,265,825	307,625	433,815	307,861	927,557	(680,154)
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-	-	-	-	-	-	3,000,000
Federal									
State		16,148,073	1,481,500	497,263	1,837,166	1,518,253	2,285,519	410,108	751,950
Federal and state revenue	-	16,148,073	1,481,500	497,263	1,837,166	1,518,253	2,285,519	410,108	751,950
Return of grant funds	-	(559,986)	-	(1)	(27,640)	(29,455)	-	(52,607)	(87,578)
Interfund transfers	-	(795,820)	(70,892)	(72,601)	(73,407)	(74,546)	(97,582)	(99,870)	(3,038,442)
Net assets released from restrictions	-	(12,598,060)	(1,253,988)	(252,265)	(1,632,749)	(1,284,719)	(1,969,434)	(186,201)	(1,564,929)
Increase (Decrease) in Net Assets with Donor Restrictions	-	2,194,207	156,620	172,396	103,370	129,533	218,503	71,430	(938,999)
INCREASE (DECREASE) IN NET ASSETS	21,087	3,386,080	57,523	1,438,221	410,995	563,348	526,364	998,987	(1,619,153)
NET ASSETS - Beginning of Year	1,088,561	22,642,620	1,899,726	38,131	1,153,404	1,585,065	2,579,974	1,819,839	1,439,602
NET ASSETS - End 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)

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	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
NET ASSETS WITHOUT DONOR RESTRICTIONS:									
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	$ -	$ -	$ -	$ 1,300	$ -	$ -	$ -	$ -	$ -
Federal revenue	934,685	1,398,650	748,490	997,553	973,222	897,793	600,386	252,488	302,571
California state revenue:									
State aid portion of general purpose funding	2,271,115	4,055,412	2,125,303	2,589,524	1,913,133	2,439,275	1,702,979	553,701	300,742
All other state revenue	211,496	870,097	528,990	703,847	529,884	578,417	311,076	52,957	52,429
Local revenue:									
Cash in-lieu of property taxes	555,844	1,078,412	593,803	1,533,680	1,006,566	1,227,122	431,981	89,587	54,872
Interest income	1,300	2,063	1,130	242	-	1	896	27	-
All other local revenue	30,960	23,181	67,316	59,236	12,439	54,625	20,360	1,159	-
Gain (loss) on sale of school site	-	-	-	-	-	-	-	-	-
Other gains and (losses)	-	-	-	764,859	-	-	-	-	-
Other revenues	3,070	9,474	1,543	7,805	1,640	6,599	754	1,229	-
Subtotal	4,008,470	7,437,289	4,066,575	6,658,046	4,436,884	5,203,832	3,068,432	951,148	710,614
Net assets released from restrictions	1,404,336	3,091,222	1,520,404	1,522,294	1,128,998	1,800,583	1,147,623	56,312	34,491
Total support, revenue and gains	5,412,806	10,528,511	5,586,979	8,180,340	5,565,882	7,004,415	4,216,055	1,007,460	745,105
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	4,202,691	8,246,310	4,830,977	5,988,856	4,892,025	5,479,467	3,371,134	747,114	728,203
SUPPORTING SERVICES:									
Site support	-	-	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	-	-	-	-	-
Cost allocations	593,637	1,193,143	661,974	870,655	672,479	816,615	492,926	109,771	82,306
Total supporting services	593,637	1,193,143	661,974	870,655	672,479	816,615	492,926	109,771	82,306
Total expenses	4,796,328	9,439,453	5,492,951	6,859,511	5,564,504	6,296,082	3,864,060	856,885	810,509
Contributions to others	-	-	-	-	-	-	-	-	-
Return of grant funds	-	-	-	-	-	-	-	-	-
Total expenses and losses	4,796,328	9,439,453	5,492,951	6,859,511	5,564,504	6,296,082	3,864,060	856,885	810,509
TRANSFERS BETWEEN AFFILIATES	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets without Donor Restrictions	616,478	1,089,058	94,028	1,320,829	1,378	708,333	351,995	150,575	(65,404)
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-	-	-	-	-	-	-
Federal									
State	1,640,128	3,531,346	1,735,452	1,839,680	1,348,413	2,078,407	1,307,756	81,718	48,565
Federal and state revenue	1,640,128	3,531,346	1,735,452	1,839,680	1,348,413	2,078,407	1,307,756	81,718	48,565
Return of grant funds	-	-	(47,768)	(1)	(12,256)	(23,789)	-	-	-
Interfund transfers	(70,431)	(136,878)	(74,772)	(96,219)	(75,556)	(91,458)	(55,486)	-	-
Net assets released from restrictions	(1,404,336)	(3,091,222)	(1,520,404)	(1,522,294)	(1,128,998)	(1,800,583)	(1,147,623)	(56,312)	(34,491)
Increase (Decrease) in Net Assets with Donor Restrictions	165,361	303,246	92,508	221,166	131,603	162,577	104,647	25,406	14,074
INCREASE (DECREASE) IN NET ASSETS	781,839	1,392,304	186,536	1,541,995	132,981	870,910	456,642	175,981	(51,330)
NET ASSETS - Beginning of Year	7,256,763	4,975,963	2,560,558	(563,225)	1,371,308	1,392,813	529,782	32,509	56,323
NET ASSETS - End 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

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	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	$ 3,286	$ -	$ -	$ -	$ -	$ -	$ 357	$ 1,153
Federal revenue	3,680	11,451,456	1,079,181	1,671,919	847,087	807,443	1,369,602	1,147,870	1,112,402
California state revenue:									
State aid portion of general purpose funding	-	34,746,582	2,472,551	3,666,977	1,969,908	1,930,446	3,287,297	2,253,416	2,293,142
All other state revenue	-	6,411,347	211,731	294,853	409,345	380,381	587,777	206,414	211,516
Local revenue:									
Cash in-lieu of property taxes	-	11,884,482	1,146,537	1,492,699	903,642	893,127	1,579,811	1,053,280	1,079,247
Interest income	-	11,183	-	-	199	143	177	121	117
All other local revenue	3,614	495,150	22,176	33,929	19,997	19,798	12,933	50,911	40,786
Gain (loss) on sale of school site	-	-	-	-	-	-	-	-	-
Other gains and (losses)	(15)	1,274,750	-	-	-	-	-	-	-
Other revenues	31,502	85,977	824	(1,199)	574	1,318	4,555	12	(481)
Subtotal	38,782	66,364,213	4,933,000	7,159,178	4,150,752	4,032,656	6,842,152	4,712,381	4,737,882
Net assets released from restrictions	-	19,850,548	1,362,585	1,946,502	909,154	1,003,267	2,373,642	974,477	1,180,053
Total support, revenue and gains	38,782	86,214,761	6,295,585	9,105,680	5,059,906	5,035,923	9,215,794	5,686,858	5,917,935
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	1,884,511	70,046,773	5,257,813	7,417,943	3,902,877	3,994,114	6,921,882	4,706,875	4,560,147
SUPPORTING SERVICES:									
Site support	42,291	42,291	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	42,291	42,291	-	-	-	-	-	-	-
Cost allocations	(2,001,426)	8,135,525	625,503	814,535	493,007	487,283	861,921	562,850	576,622
Total supporting services	(1,916,844)	8,220,107	625,503	814,535	493,007	487,283	861,921	562,850	576,622
Total expenses	(32,333)	78,266,880	5,883,316	8,232,478	4,395,884	4,481,397	7,783,803	5,269,725	5,136,769
Contributions to others	-	-	-	-	-	-	-	-	-
Return of grant funds	-	-	-	-	-	-	-	-	-
Total expenses and losses	(32,333)	78,266,880	5,883,316	8,232,478	4,395,884	4,481,397	7,783,803	5,269,725	5,136,769
TRANSFERS BETWEEN AFFILIATES	-	(1,146,064)	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets without Donor Restrictions	71,115	6,801,817	412,269	873,202	664,022	554,526	1,431,991	417,133	781,166
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	3,000,000	-	-	-	-	-	-	-
Federal									
State		22,393,224	1,624,700	2,302,081	1,105,829	1,216,603	2,746,189	1,194,818	1,425,356
Federal and state revenue	-	22,393,224	1,624,700	2,302,081	1,105,829	1,216,603	2,746,189	1,194,818	1,425,356
Return of grant funds	-	(281,095)	(52,555)	(14,856)	(12,805)	-	-	(186,616)	(186,627)
Interfund transfers	-	(4,128,140)	(74,022)	(96,774)	(58,484)	(57,694)	(101,256)	(66,342)	(65,854)
Net assets released from restrictions	-	(19,850,548)	(1,362,585)	(1,946,502)	(909,154)	(1,003,267)	(2,373,642)	(974,477)	(1,180,053)
Increase (Decrease) in Net Assets with Donor Restrictions	-	1,133,441	135,538	243,949	125,386	155,642	271,291	(32,617)	(7,178)
INCREASE (DECREASE) IN NET ASSETS	71,115	7,935,258	547,807	1,117,151	789,408	710,168	1,703,282	384,516	773,988
NET ASSETS - Beginning of Year	560,854	28,689,389	8,046,906	9,634,340	1,687,244	1,384,716	1,518,354	1,666,644	1,779,712
NET ASSETS - End 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

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	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
NET ASSETS WITHOUT DONOR RESTRICTIONS:									
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	$ -	$ -	$ -	$ -	$ -	$ 1,510	$ (57,500)	$ (24,708)	$ -
Federal revenue	992,114	926,586	903,629	1,221,781	-	12,079,614	89,464	33,362,922	-
California state revenue:									
State aid portion of general purpose funding	2,200,622	2,265,746	2,002,900	3,942,391	-	28,285,396	-	88,299,922	-
All other state revenue	214,600	216,211	203,756	561,572	-	3,498,156	64	14,976,990	-
Local revenue:									
Cash in-lieu of property taxes	1,024,262	1,044,846	926,058	1,449,684	-	12,593,193	-	39,880,642	-
Interest income	64	70	105	137	219	1,352	1,707	38,493	-
All other local revenue	21,275	21,069	20,292	23,960	1,662	288,788	35,366	2,417,445	-
Gain (loss) on sale of school site	-	-	-	-	-	-	-	(4,608,204)	-
Other gains and (losses)	-	-	-	-	-	-	(5,000)	1,269,489	-
Other revenues	-	955	-	-	-	6,558	39,675	166,464	-
Subtotal	4,452,937	4,475,483	4,056,740	7,199,525	1,881	56,754,567	103,776	175,779,455	-
Net assets released from restrictions	1,184,393	991,440	996,578	499,874	-	13,421,965	2,714,062	48,584,635	-
Total support, revenue and gains	5,637,330	5,466,923	5,053,318	7,699,399	1,881	70,176,532	2,817,838	224,364,090	-
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	4,735,177	4,461,923	4,039,478	5,995,372	884,312	56,877,913	7,574,169	192,299,327	8,461
SUPPORTING SERVICES:									
Site support	-	-	-	-	98,038	98,038	10,514,010	10,740,606	-
Development and expansion	-	-	-	-	-	-	387,401	387,401	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	98,038	98,038	3,565,974	3,792,570	-
Cost allocations	545,934	570,053	495,024	761,373	(1,126,982)	5,667,123	(19,415,479)	-	-
Total supporting services	545,934	570,053	495,024	761,373	(930,906)	5,863,199	(4,948,094)	14,920,577	-
Total expenses	5,281,111	5,031,976	4,534,502	6,756,745	(46,594)	62,741,112	2,626,075	207,219,904	8,461
Contributions to others	-	-	-	-	-	-	-	-	400,620
Return of grant funds	-	-	-	-	-	-	-	377,249	-
Total expenses and losses	5,281,111	5,031,976	4,534,502	6,756,745	(46,594)	62,741,112	2,626,075	207,597,153	409,081
TRANSFERS BETWEEN AFFILIATES	-	-	-	-	-	-	-	(1,146,064)	-
Increase (Decrease) in Net Assets without Donor Restrictions	356,219	434,947	518,816	942,654	48,475	7,435,420	191,763	15,620,873	(409,081)
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-	-	-	-	-	3,000,000	-
Federal									
State	1,422,139	1,228,921	1,219,012	788,717		16,274,365	-	54,815,662	
Federal and state revenue	1,422,139	1,228,921	1,219,012	788,717	-	16,274,365	-	54,815,662	-
Return of grant funds	(221,577)	(245,963)	(220,878)	(69,955)	-	(1,211,832)	-	(2,052,913)	-
Interfund transfers	(65,282)	(60,642)	(60,055)	(89,314)	-	(795,719)	2,719,679	(3,000,000)	-
Net assets released from restrictions	(1,184,393)	(991,440)	(996,578)	(499,874)	-	(13,421,965)	(2,714,062)	(48,584,635)	-
Increase (Decrease) in Net Assets with Donor Restrictions	(49,113)	(69,124)	(58,499)	129,574	-	844,849	5,617	4,178,114	-
INCREASE (DECREASE) IN NET ASSETS	307,106	365,823	460,317	1,072,228	48,475	8,280,269	197,380	19,798,987	(409,081)
NET ASSETS - Beginning of Year	1,331,769	989,652	1,415,081	1,314,924	2,187,418	32,956,760	(9,634,958)	74,653,811	409,081
NET ASSETS - End 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	$ -

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

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	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,534,646	$ -	$ 2,509,938
Federal revenue	-	-	-	-	-	-	-	-	33,362,922
California state revenue:									
State aid portion of general purpose funding	-	-	-	-	-	-	-	-	88,299,922
All other state revenue	-	-	-	-	-	-	-	-	14,976,990
Local revenue:									
Cash in-lieu of property taxes	-	-	-	-	-	-	-	-	39,880,642
Interest income	-	-	-	-	-	3,225	-	-	41,718
All other local revenue	-	-	-	-	-	-	-	-	2,417,445
Gain (loss) on sale of school site	-	-	-	-	-	12,219,881	-	-	7,611,677
Other gains and (losses)	-	-	-	-	-	-	-	-	1,269,489
Other revenues	-	-	-	-	-	7,737,427	-	(7,310,409)	593,482
Subtotal	-	-	-	-	-	19,960,533	2,534,646	(7,310,409)	190,964,225
Net assets released from restrictions	-	-	-	350,000	350,000	3,000,000	1,108,870	-	53,043,505
Total support, revenue and gains	-	-	-	350,000	350,000	22,960,533	3,643,516	(7,310,409)	244,007,730
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	10,471	27,964	11,670	1,933	60,499	8,708,471	379,297	(7,310,409)	194,137,185
SUPPORTING SERVICES:									
Site support	-	-	-	12,869	12,869	-	-	-	10,753,475
Development and expansion	-	-	-	-	-	-	-	-	387,401
Fundraising	-	-	-	-	-	-	2,071,787	-	2,071,787
Administration and general	-	-	-	9,007	9,007	-	236,421	-	4,037,998
Cost allocations	-	-	-	-	-	-	-	-	-
Total supporting services	-	-	-	21,876	21,876	-	2,308,208	-	17,250,661
Total expenses	10,471	27,964	11,670	23,809	82,375	8,708,471	2,687,505	(7,310,409)	211,387,846
Contributions to others	600,433	725,820	846,863	1,360,236	3,933,972	-	-	-	3,933,972
Return of grant funds	-	-	-	-	-	-	-	-	377,249
Total expenses and losses	610,904	753,784	858,533	1,384,045	4,016,347	8,708,471	2,687,505	(7,310,409)	215,699,067
TRANSFERS BETWEEN AFFILIATES	(4)	(28,430)	27,037	1,397	-	1,146,064	-	-	-
Increase (Decrease) in Net Assets without Donor Restrictions	(610,908)	(782,214)	(831,496)	(1,032,648)	(3,666,347)	15,398,126	956,011	-	28,308,663
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-		-	-	2,229,034	-	5,229,034
Federal					-				-
State		-			-				54,815,662
Federal and state revenue	-	-	-	-	-	-	-	-	54,815,662
Return of grant funds	-	-	-	-	-	-	-	-	(2,052,913)
Interfund transfers	-	-	-	-	-	3,000,000	-	-	-
Net assets released from restrictions	-	-	-	(350,000)	(350,000)	(3,000,000)	(1,108,870)	-	(53,043,505)
Increase (Decrease) in Net Assets with Donor Restrictions	-	-	-	(350,000)	(350,000)	-	1,120,164	-	4,948,278
INCREASE (DECREASE) IN NET ASSETS	(610,908)	(782,214)	(831,496)	(1,382,648)	(4,016,347)	15,398,126	2,076,175	-	33,256,941
NET ASSETS - Beginning of Year	610,908	782,214	831,496	1,384,010	4,017,709	(4,064,978)	1,565,323	(1,032,128)	75,139,737
NET ASSETS - End of Year	$ -	$ -	$ -	$ 1,362	$ 1,362	$ 11,333,148	$ 3,641,498	$ (1,032,128)	$ 108,396,678

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	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	$ 2,646,706	$ 3,692,023	$ 4,644,592	$ 2,099,287	$ 3,674,772	$ 3,565,583	$ 2,711,785	$ 3,887,759	$ 1,828,550	$ 2,057,554	$ 410,149
Employee benefits	888,287	1,255,517	1,599,396	717,998	1,309,797	1,093,444	846,066	1,267,508	632,333	695,244	147,577
Books and supplies	317,728	441,555	711,917	213,923	428,914	408,138	446,849	431,784	184,877	201,130	97,376
Rents and occupancy	506,583	892,410	1,244,010	354,685	495,177	870,476	839,267	1,014,255	270,237	373,748	-
Professional services	225,440	286,967	644,883	238,561	275,443	349,149	457,868	461,695	259,363	295,498	282,643
Bonds and loan interest	-	-	-	-	-	1,500	1,500	-	-	-	-
Depreciation and amortization	32,984	74,785	338,949	21,394	309,977	65,562	215,031	205,237	8,270	23,071	-
Travel and meetings	3,221	9,228	14,939	4,854	7,687	9,271	10,543	5,152	4,261	3,104	35,105
Other expenses	12,157	32,808	64,011	9,913	20,190	20,060	7,105	10,500	5,023	11,745	6,859
Total	$ 4,633,106	$ 6,685,293	$ 9,262,697	$ 3,660,615	$ 6,521,957	$ 6,383,183	$ 5,536,014	$ 7,283,890	$ 3,192,914	$ 3,661,094	$ 979,709

	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	$31,218,760	$ 1,987,174	$ 2,138,173	$ 2,237,557	$ 2,054,401	$ 2,859,543	$ 2,181,948	$ 1,475,676	$ 2,191,636	$ 4,001,906	$ 2,417,819
Employee benefits	10,453,167	731,147	822,013	803,715	748,246	1,077,934	853,947	469,719	775,650	1,528,388	904,747
Books and supplies	3,884,191	369,078	437,729	429,397	379,730	346,393	303,571	252,412	322,269	924,819	521,381
Rents and occupancy	6,860,848	392,030	429,443	466,169	724,921	806,635	662,093	443,761	195,641	1,180,910	656,440
Professional services	3,777,510	161,489	259,425	195,697	211,431	284,776	185,900	345,138	246,709	455,884	268,629
Bonds and loan interest	3,000	-	308,669	-	-	-	-	-	69,969	-	-
Depreciation and amortization	1,295,260	82,234	135,313	260,213	69,160	69,323	60,282	48,875	384,960	129,040	43,281
Travel and meetings	107,365	3,493	16,851	3,085	5,158	5,084	3,856	6,152	6,398	12,559	8,965
Other expenses	200,371	9,248	11,265	10,181	9,341	10,661	9,657	8,973	9,459	12,804	9,715
Total	$57,800,472	$ 3,735,893	$ 4,558,881	$ 4,406,014	$ 4,202,388	$ 5,460,349	$ 4,261,254	$ 3,050,706	$ 4,202,691	$ 8,246,310	$ 4,830,977

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	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	$ 2,793,046	$ 2,265,973	$ 2,748,348	$ 1,768,442	$ 462,549	$ 455,125	$ 920,657	$ 34,959,973	$ 2,664,774	$ 3,870,550	$ 2,034,059
Employee benefits	1,020,195	902,860	1,012,111	685,402	148,214	151,205	277,985	12,913,478	954,909	1,378,690	644,740
Books and supplies	416,317	515,365	410,671	212,018	43,867	19,345	178,356	6,082,718	520,482	695,205	389,658
Rents and occupancy	635,394	693,652	778,773	326,857	41,482	31,605	-	8,465,806	127,634	179,315	512,989
Professional services	397,531	428,633	438,276	308,225	32,337	53,153	464,381	4,737,614	322,305	524,609	269,238
Bonds and loan interest	462,997	-	-	2	-	-	-	841,637	144,000	151,466	-
Depreciation and amortization	220,753	71,662	72,986	66,000	9,697	12,310	-	1,736,089	510,038	597,872	25,347
Travel and meetings	27,233	4,031	7,845	-	1,354	5,407	43,132	160,603	2,004	11,771	8,884
Other expenses	15,390	9,849	10,457	4,188	7,614	53	-	148,855	11,667	8,465	17,962
Total	$ 5,988,856	$ 4,892,025	$ 5,479,467	$ 3,371,134	$ 747,114	$ 728,203	$ 1,884,511	$ 70,046,773	$ 5,257,813	$ 7,417,943	$ 3,902,877

	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	$ 2,128,618	$ 3,814,476	$ 2,539,667	$ 2,567,566	$ 2,748,740	$ 2,559,076	$ 2,335,034	$ 3,264,782	$ 567,819	$ 31,095,161	$ 5,127,081	102,400,975
Employee benefits	675,582	1,304,564	913,043	923,322	956,474	947,614	824,923	1,059,157	157,890	10,740,908	1,616,082	35,723,635
Books and supplies	312,341	449,607	598,191	375,919	374,104	358,209	297,414	493,024	67,968	4,932,122	321,554	15,220,585
Rents and occupancy	544,443	878,975	258,654	258,446	256,339	221,137	250,146	711,947	-	4,200,025	-	19,526,679
Professional services	269,885	404,058	377,031	407,868	340,700	303,538	273,574	331,619	87,830	3,912,255	755,718	13,183,097
Bonds and loan interest	-	-	-	-	-	-	-	-	-	295,466	-	1,140,103
Depreciation and amortization	37,508	48,509	7,978	9,093	12,630	8,388	6,838	50,961	-	1,315,162	-	4,346,511
Travel and meetings	9,143	11,224	3,370	9,051	37,460	55,095	42,986	42,384	8,135	241,507	30,420	539,895
Other expenses	16,594	10,469	8,941	8,882	8,730	8,866	8,563	41,498	(5,330)	145,307	(276,686)	217,847
Total	$ 3,994,114	$ 6,921,882	$ 4,706,875	$ 4,560,147	$ 4,735,177	$ 4,461,923	$ 4,039,478	$ 5,995,372	$ 884,312	$ 56,877,913	$ 7,574,169	$192,299,327

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 102,400,975	$ 852,384	$ 94,709
Employee benefits	-	-	-	-	-	-	-	-	-	35,723,635	275,832	30,648
Books and supplies	1,898	2,617	4,825	2,687	741	12,768	-	-	-	15,233,353	601,833	66,870
Rents and occupancy	5,590	7,801	20,942	8,983	-	43,316	41,642	-	(7,310,409)	12,301,228	140,666	15,630
Professional services	973	53	2,197	-	-	3,223	3,649	-	-	13,189,969	201,072	22,341
Bonds and loan interest	-	-	-	-	-	-	4,771,837	-	-	5,911,940	-	-
Depreciation and amortization	-	-	-	-	-	-	3,874,457	-	-	8,220,968	-	-
Travel and meetings	-	-	-	-	31	31	-	56,020	-	595,946	-	6,223
Other expenses	-	-	-	-	1,161	1,161	16,886	323,277	-	559,171	-	-
Total	$ 8,461	$ 10,471	$ 27,964	$ 11,670	$ 1,933	$ 60,499	$ 8,708,471	$ 379,297	$ (7,310,409)	$ 194,137,185	$ 2,071,787	$ 236,421

	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	$ 947,093	$ 4,397,759	$ 216,334	$ 1,215,185	$ 5,829,278	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,776,371
Employee benefits	306,480	1,672,954	68,921	494,647	2,236,522	-	-	-	-	-	-	2,543,002
Books and supplies	668,703	1,047,385	38,602	356,922	1,442,909	5,188	-	1,482	6,670	-	-	2,118,282
Rents and occupancy	156,296	750,416	-	750,416	1,500,832	7,462	-	7,462	14,924	-	-	1,672,052
Professional services	223,413	2,690,954	61,073	771,299	3,523,326	-	-	-	-	-	-	3,746,739
Bonds and loan interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortization	-	63,311	-	63,313	126,624	-	-	-	-	-	-	126,624
Travel and meetings	6,223	53,567	2,471	15,305	71,343	219	-	63	282	-	-	77,848
Other expenses	-	64,260	-	125,483	189,743	-	-	-	-	-	-	189,743
Total	$ 2,308,208	$ 10,740,606	$ 387,401	$ 3,792,570	$ 14,920,577	$ 12,869	$ -	$ 9,007	$ 21,876	$ -	$ -	$ 17,250,661

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

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	$ 607,686
Passed Through California Department of Education (CDE):			
Title I, Part A, Basic Grant	84.010	14329	6,177,321
Special Education: IDEA Basic Local Assistance, Part B	84.027	13379	2,524,167
Special Education Cluster (IDEA):			
Special Education – IDEA Mental Health Services, Part B, Sec 611	84.027A	15321	277,458
IASA Title II, Part A, Teacher Quality	84.367	14341	669,496
IASA Title III, Limited English Proficiency	84.365	14346	431,350
ESSA Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	444,845
ESSA Title IV, Part B, 21st Century Community Learning Centers	84.287	14349	767,092
Subtotal Special Education Cluster (IDEA)			5,114,408
Education Stabilization Fund (ESF):			
COVID-19 Governor's Emergency Education Relief Fund (GEER)	84.425C	15517	776,493
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	15536	4,505,066
Subtotal Education Stabilization Fund (ESF)			5,281,559
Total Dept of Education Passed Through CDE			16,573,288
Total U.S. Department of Education			17,180,974
U.S. Treasury			
Passed Through CDE:			
COVID-19 Coronavirus Relief Fund (CRF)	21.019	25516	13,365,630
Total U.S. Treasury			13,365,630

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, 2021

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 CDE:			
Child Nutrition Cluster:			
Child Nutrition: National School Lunch Program	10.553	13391	1,793,029
Child Nutrition: School Programs (School Breakfast Basic)	10.555	13390	1,012,815
Total Child Nutrition Cluster			2,805,844
Child & Adult Care Food Program	10.558	13666	1,092
Fresh Fruit and Vegetable Program	10.582	14968	7,682
Total Dept of Agriculture Passed Through CDE			2,814,617
U.S. Department of Health and Human Services:			
Passed Through CDE:			
Medi-Cal Option Billing Cluster	93.778	10013	1,700
Total Expenditures of Federal Awards			$ 33,632,922

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, 2021

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, 2021.

OTHER INDEPENDENT AUDITOR'S REPORTS

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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

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, 2021, and the related consolidated 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 March 18, 2022.

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 may exist that have not been identified.

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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 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 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

March 18, 2022

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REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN ACCORDANCE WITH 2020-21 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING

Independent Auditor's Report

To the Board of Directors
Aspire Public Schools
Oakland, California

Report on State Compliance

We have audited Aspire Public Schools' (the Organization) compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's programs identified in the below schedule for the school year ended June 30, 2021.

Management's Responsibility

Management is responsible for compliance with the state statutes, regulations, and terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Organization's state programs based on our audit of the types of compliance requirements referred to above. 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 *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the programs identified in the below schedule occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination on the Organization's compliance with those requirements.

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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
LOCAL EDUCATION AGENCIES – STEPS APPLICABLE TO CHARTER SCHOOLS	
Attendance and Distance Learning	Yes
Instructional Time	Yes
SCHOOL DISTRICTS, COUNTY OFFICE OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
CHARTER SCHOOLS	
Independent Study-Course Based	Not Applicable
Attendance	Yes
Mode of Instruction	Yes
Non-classroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Non-classroom-Based Instruction	Not Applicable
Charter School Facility Grant Program	Yes

Opinion on State Compliance

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 school year ended June 30, 2021.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

March 18, 2022

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REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Board of Directors
Aspire Public Schools
Oakland, California

Report on Compliance for 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization'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 on compliance for each major program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

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, 2021.

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Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

March 18, 2022

FINDINGS AND QUESTIONED COSTS

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

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	CFDA Number
COVID-19 Coronavirus Relief Fund	21.019
COVID-19 Education Stabilization Fund	84.425C, 84.425D

Dollar threshold used to distinguish between Type A and Type B programs:	$ 1,000,888
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

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings for the year ended June 30, 2021.

SECTION III - STATE COMPLIANCE FINDINGS

There were no findings for the year ended June 30, 2021.

SECTION IV - FEDERAL COMPLIANCE FINDINGS

There were no findings for the year ended June 30, 2021.

ASPIRE PUBLIC SCHOOLS

STATUS OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2021

SECTION V - STATUS OF PRIOR YEAR FINDINGS:

FINANCIAL STATEMENT FINDINGS

There were no findings for the year ended June 30, 2020.

STATE COMPLIANCE FINDINGS

There were no findings for the year ended June 30, 2020.

FEDERAL COMPLIANCE FINDINGS

There were no findings for the year ended June 30, 2020.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-14

MEETING DATE: 06/28/2022

SUBJECT: California Montessori Project (CMP)
2020-2021 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 2020-2021 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 that "the financial statements referred to on Page 1 present fairly, in all material respects, the financial position of the school as of June 30, 2021, 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 2020-2021 audit report, ending cash and cash equivalent was $6,111,645, total revenues equaled $15,911,836 and total expenditures equaled $14,288,161 for the period ending June 30, 2021. The audit report reflects net assets of $5,266,841.

There were no findings and questioned costs related to the basic financial statements or state awards for the year ended June 30, 2021, or the prior year.

ATTACHMENT(S):
A: 2020-2021 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 6/22/2021
Superintendent's Cabinet: 06/20/2022

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: Kent Kern, Superintendent of Schools

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
CHARTER SCHOOL NUMBER: 0776

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021

California Montessori Project

WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

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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 Financial Statements

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, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Board of Directors
California Montessori Project
San Juan Campus

Opinion

In our opinion, the financial statements referred to on page one present fairly, in all material respects, the financial position of the School as of June 30, 2021, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Schools' 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 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 a report dated December 15, 2021 on our consideration of the Schools' 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 Schools' 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 Schools' internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 15, 2021

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

CURRENT ASSETS	
Cash on Hand and in Banks	$ 6,111,645
Accounts Receivable - Federal and State Governments	3,926,349
Intercompany Receivable	653,769
Deposits and Prepaids	170,153
Total Current Assets	10,861,916
LONG-TERM ASSETS	
Property, Plant, and Equipment, Net	786,812
Total Long-Term Assets	786,812
Total Assets	$ 11,648,728

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	$ 6,024,416
Factored Receivable	357,471
Total Current Liabilities	6,381,887
NET ASSETS	
Without Donor Restrictions - Capital Assets, Net of Related Debt	429,341
Without Donor Restrictions	4,687,305
Total Net Assets Without Donor Restrictions	5,116,646
With Donor Restrictions	150,195
Total Net Assets	5,266,841
Total Liabilities and Net Assets	$ 11,648,728

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Revenue from State Sources:			
State Aid	$ 8,298,774	$ -	$ 8,298,774
Other State Revenue	1,992,374	-	1,992,374
Total Revenue from State Sources	10,291,148	-	10,291,148
Revenue from Federal Sources	1,199,113	-	1,199,113
Revenue from Local Sources:			
In-Lieu Property Tax	3,297,849	-	3,297,849
Contributions	148,906	-	148,906
Other Local Revenue	974,820	-	974,820
Total Revenue from Local Sources	4,421,575	-	4,421,575
Net Assets Released From Restrictions	-	-	-
Total Revenues and Net Assets Released From Restrictions	15,911,836	-	15,911,836
EXPENSES			
Program Services	12,775,646	-	12,775,646
Management and General	1,512,515	-	1,512,515
Total Expenses	14,288,161	-	14,288,161
CHANGE IN NET ASSETS	1,623,675	-	1,623,675
Net Assets - Beginning of Year	3,492,971	150,195	3,643,166
NET ASSETS - END OF YEAR	$ 5,116,646	$ 150,195	$ 5,266,841

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ 1,623,675
Adjustments to Reconcile Change in Net Assets to Net Cash Flows From Operating Activities:	
Depreciation	93,762
(Increase) Decrease in Assets:	
Accounts Receivable - Federal and State Governments	(1,785,753)
Deposits and Prepaid Expenses	(11,066)
Intracompany Receivable	2,405,651
Increase (Decrease) in Liabilities:	
Accounts Payable	5,799,707
Intracompany Payable	(3,673,282)
Net Cash Flows From Operating Activities	4,452,694
CASH FLOWS FROM FINANCING ACTIVITIES	
Porceeds from Factored Receivables	357,471
Net Cash Flows From Financing Activities	357,471
NET CHANGE IN CASH AND CASH EQUIVALENTS	4,810,165
Cash and Cash Equivalents - Beginning of Year	1,301,480
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 6,111,645

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	Program	Management and General	Total
Salaries and Wages	$ 7,779,690	$ 384,881	$ 8,164,571
Pension Expense	830,169	34,828	864,997
Other Employee Benefits	469,026	13,176	482,202
Payroll Taxes	261,670	14,445	276,115
Accounting Expenses	-	20,291	20,291
Instructional Materials	232,404	-	232,404
Other Fees for Services	1,523,628	613,872	2,137,500
Office Expenses	201,498	5,834	207,332
Occupancy Expenses	1,084,945	364,896	1,449,841
Conference and Meeting Expenses	100,314	-	100,314
Interest Expense	-	7,471	7,471
Depreciation Expense	70,321	23,441	93,762
Other Expenses	221,981	29,380	251,361
Total	$ 12,775,646	$ 1,512,515	$ 14,288,161

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

California Montessori Project (the Schools), a California nonprofit public benefit corporation, was formed to provide a Montessori based educational program to every child in the state of California. 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 State of Americas 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, 2021 consist of $150,195 of net assets purpose restricted for Prop 39 Clean Energy expenditures.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2021. Management believes that all receivables are fully collectible, therefore, no provisions for uncollectible accounts were recorded.

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, 2021, the School has conditional grants of $1,152,532.

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 15, 2021, 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, 2021:

Cash on Hand and in Banks	$ 6,111,645
Accounts Receivable	3,926,349
Intercompany Receivable	653,769
Less: Donor Restrictions	(150,195)
Total	$ 10,541,568

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 Schools have 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 $93,762 for the year ended June 30, 2021.

A summary of changes in property, plant, and equipment as of June 30, 2021 is as follows:

	June 30, 2020	Additions	Retirements	June 30, 2021
Leasehold Improvements	$ 875,348	$ -	$ -	$ 875,348
Equipment	517,183	-	-	517,183
Less: Accumulated Depreciation	(511,957)	(93,762)	-	(605,719)
Total	$ 880,574	$ (93,762)	$ -	$ 786,812

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, 2020 total STRS plan net assets are $283 billion, the total actuarial present value of accumulated plan benefits is $405 billion, contributions from all employers totaled $6.1 billion, and the plan is 67.1% 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, 2021 was 16.15% 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
2019	$ 730,186	100%
2020	799,052	100%
2021	864,997	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 2022 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.

NOTE 8 FACTORED RECEIVABLE

In May 2021, American River factored LCFF receivables in the amount of $357,471 with Charter Asset Management Fund at a discount of 2.09%. The factored balance is to be repaid in August 2021 when the funding is received from the state of California.

NOTE 9 SUBSEQUENT EVENT

In August 2021, the Charter Asset Management factored receivables were satisfied and are no longer outstanding.

SUPPLEMENTARY INFORMATION

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2021

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 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.

Charter number is: 0776

The Board of Directors and the Administrators as of the year ended June 30, 2021 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (3-Year Term)
Rob Henderson	Business Representative (Chairperson)	June 2021
Scott Porter	Parent Representative – Elk Grove (VP)	June 2022
Tamika L'Ecluse	Montessori Representative (CFO)	June 2021
Jenny Savakus	Community Representative	June 2021
Adam Childers	Business Representative	June 2023
Maggie Carmona	Parent Representative – San Juan	June 2021
Marwa Helmy	Parent Representative – Capitol	June 2023
Jodi Mottashed	Parent Representative – Shingle Springs	June 2023
Tracey Weinstein	Charter Representative	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, 2021

	Traditional Calendar Days	Status
Kindergarten	180	In Compliance
Grade 1	180	In Compliance
Grade 2	180	In Compliance
Grade 3	180	In Compliance
Grade 4	180	In Compliance
Grade 5	180	In Compliance
Grade 6	180	In Compliance
Grade 7	180	In Compliance
Grade 8	180	In Compliance

See Independent Auditors' Report and accompanying Notes to Supplementary Information.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

June 30, 2021 Annual Financial Report Net Assets	$ 5,323,779
Adjustments and Reclassifications:	
Increase (Decrease) in Net Assets	
Cash on Hand and in Banks	(653,769)
Intracompany Receivable	653,769
Accounts Payable	(56,938)
Net Adjustments and Reclassifications	(56,938)
June 30, 2021 Audited Financial Statement Net Assets	$ 5,266,841

See Independent Auditors' Report and accompanying Notes to Supplementary Information.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2021

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 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, 2021, 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 15, 2021.

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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Board of Directors
California Montessori Project
San Juan Campus

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

CliftonLarsonAllen LLP

Glendora, California
December 15, 2021

CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
California Montessori Project
San Juan Campus
Carmichael, California

We have audited California Montessori Project – San Juan Campus' (the School) compliance with the types of compliance requirements described in the 2020-2021 *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, 2021. The School's state compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. 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 *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School'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 on state compliance. Our audit does not provide a legal determination of the School's compliance.

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:

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Board of Directors
California Montessori Project
San Juan Campus

Description	Procedures Performed
Local Education Agencies:	
Attendance and Distance Learning	Yes
Instructional Time	Yes
School Districts, County Office of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study Course Based	Not Applicable
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	Not Applicable
Determination of funding for nonclassroom-based instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

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, 2021.

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 *2020-2021 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 15, 2021

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

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 *2020-2021 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, 2021

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-15

MEETING DATE: 06/28/2022

SUBJECT: Gateway International School (GIS)
2020-2021 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 2020-2021 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, 2021, 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 GIS 2020-2021 audit report, GIS's ending cash and cash equivalent was $3,228,045, total revenues equaled $7,887,587 and total expenditures equaled $6,583,522 for the period ending June 30, 2021. The audit report reflects net assets of $7,122,820.

Gateway Community Charters (GCC), the parent corporation for GIS, governs nine charters with combined ending cash and cash equivalent as of June 30, 2021, of $22,117,675, net assets of $76,143,834, 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, 2021.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2021.

ATTACHMENT(S):
A: 2020-2021 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION
Board of Education: 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 06/22/2021
Superintendent's Cabinet: 06/20/2022

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: Kent Kern, Superintendent of Schools

GATEWAY COMMUNITY CHARTERS

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED
JUNE 30, 2021

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

GILBERT
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GATEWAY COMMUNITY CHARTERS

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JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Gateway Community Charters
McClellan, California

Report on the Financial Statements

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, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

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, 2021, 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.

Other Matters

Other 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 *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, are presented for purposes of additional analysis and are 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 January 31, 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

January 31, 2022

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS	
CURRENT ASSETS:	
Cash and cash equivalents	$ 22,117,675
Accounts receivable	13,123,606
Prepaid expenses	831,845
Total current assets	36,073,126
INVESTMENTS	8,138,669
PROPERTY AND EQUIPMENT, NET	52,351,903
DEPOSITS	216,342
TOTAL ASSETS	$ 96,780,040
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES:	
Accounts payable	$ 1,131,228
Accrued expenses	2,818,606
Deferred revenue	1,113,082
Debt, current	437,230
Total current liabilities	5,500,146
DEBT, NET	15,136,061
TOTAL LIABILITIES	20,636,207
NET ASSETS:	
Net assets without donor restrictions:	
Undesignated	69,693,130
Board designated	4,250,000
Net assets without donor restrictions	73,943,130
With donor restrictions	2,200,704
Total net assets	76,143,834
TOTAL LIABILITIES AND NET ASSETS	$ 96,780,041

The accompanying notes are an integral part of these financial statements.

GATEWAY COMMUNITY CHARTERS

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

NET ASSETS WITHOUT DONOR RESTRICTIONS:	
SUPPORT AND REVENUE:	
Federal revenue	$ 8,646,013
State revenue:	
State aid portion of general purpose funding	34,297,351
All other state revenue	18,576,566
Local revenue:	
Cash in-lieu of property taxes	8,829,493
Investment and interest income	1,054,476
All other local revenue	23,797
Net assets released from restrictions	209,893
Total support and revenue	71,637,589
EXPENSES:	
Program services:	
Educational programs	53,439,071
Supporting services:	
General and administrative	7,942,024
Total expenses	61,381,095
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	10,256,494
NET ASSETS WITH DONOR RESTRICTIONS:	
State revenue	2,004,498
Private grants and contributions	1,109
Net assets released from restrictions	(209,893)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	1,795,714
INCREASE IN NET ASSETS	12,052,208
NET ASSETS, Beginning of Year	64,091,626
NET ASSETS, End of Year	$ 76,143,834

The accompanying notes are an integral part of these financial statements.

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	Program Services	Supporting Services	
	Educational programs	General and administrative	Total
Certificated salaries	$ 23,784,531	$ 214,221	$ 23,998,752
Classified salaries	6,173,689	2,165,606	8,339,295
Employee benefits	10,646,509	1,002,569	11,649,078
Books and supplies	4,132,434	393,254	4,525,688
Travel and conferences	5,273	1,586	6,859
Dues and memberships	137,437	51,026	188,463
Insurance		437,197	437,197
Utilities, operations, and housekeeping services		811,009	811,009
Rental, leases, repairs, noncapitalized improvements	2,952,273	383,515	3,335,788
Professional services, advertising, audit fees, catering, health permits, and legal fees	1,861,602	1,118,344	2,979,946
Licensing software and online services	616,480	94,798	711,278
Special education costs	31	1,004,895	1,004,926
Communications and postage	234,078	162,600	396,678
Depreciation	2,577,634	101,404	2,679,038
Interest	317,100		317,100
Total	$ 53,439,071	$ 7,942,024	$ 61,381,095

The accompanying notes are an integral part of these financial statements.

GATEWAY COMMUNITY CHARTERS

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	$ 12,052,208
Adjustments to reconcile to net cash used by operating activities:	
Depreciation	2,679,038
Net gain on investments	(850,043)
Changes in:	
Accounts receivable	(4,601,226)
Prepaid expenses and deposits	(367,598)
Accounts payable	(1,461,984)
Accrued expenses	102,245
Deferred revenue	810,849
Net cash provided by operating activities	8,363,489
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of investments	(2,805,724)
Sale of investments	2,095,604
Purchases of property and equipment	(2,901,205)
Net cash provided by investing activities	(3,611,325)
CASH FLOWS FROM FINANCING ACTIVITIES:	
Principal payments on debt	(478,590)
NET INCREASE IN CASH AND CASH EQUIVALENTS	4,273,574
CASH AND CASH EQUIVALENTS, Beginning of Year	17,844,102
CASH AND CASH EQUIVALENTS, End of Year	$ 22,117,676
NON-CASH INVESTING ACTIVITIES	
Property and equipment financed through accounts payable	$ 120,278
CASH PAID FOR INTEREST	$ 317,100

The accompanying notes are an integral part of these financial statements.

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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'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, 2021, $1,113,082 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, 2021, the Organization had $21,989,810 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 2021 to 2024. 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 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 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.

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 programs 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 consolidated balance sheet.

Subsequent events have been reviewed through January 31, 2022, the date the financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2021 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, 2021:

Cash and cash equivalents	$ 22,117,675
Accounts receivable	13,123,606
Total financial assets, available within one year	35,241,281
Less:	
Amounts unavailable for general expenditures within one year, due to:	
Restrictions by board designations	(4,250,000)
Restrictions by donors for purpose	(2,200,704)
Total financial assets available for general expenditures within one year	$ 28,790,577

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, 2021, the book balance totaled $1,015,710 of which there was a bank balance of $628,810 that was held at one commercial bank. The bank balance exceeded the insured amount by the Federal Deposit Insurance Corporation (FDIC) by $378,810. 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, 2021, as provided by the pool sponsor, was approximately $21,101,965. 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, 2021 is $13,123,606. 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, 2021:

Mutual funds	$ 939,327
Government obligations	558,561
Municipal bonds	160,842
Corporate obligations	2,524,119
Corporate stocks	3,666,283
Real estate investment trusts	289,537
Total	$ 8,138,669

Investment income for the year ended June 30, 2021 was as follows:

Dividends and interest from investments	$ 179,440
Interest from cash held in County Treasury	86,886
Net realized/unrealized gains	850,043
Investment fees	(61,893)
Total	$ 1,054,476

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, 2021.

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, 2021:

	Assets at Fair Value			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 939,327			$ 939,327
Government obligations		$ 558,561		558,561
Municipal bonds		160,842		160,842
Corporate obligations		2,524,119		2,524,119
Common stocks	3,666,283			3,666,283
Real estate investment trusts and asset funds		289,537		289,537
Total assets at fair value	$ 4,605,610	$ 3,533,059	$	$ 8,138,669

8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2021:

Land	$ 1,932,945
Building and building improvements	56,152,659
Furniture and equipment	4,349,804
Construction in progress	144,599
Subtotal	62,580,007
Less accumulated depreciation	(10,228,104)
Property and equipment, net	$ 52,351,903

Depreciation expense for the year ended June 30, 2021 totaled $2,679,038.

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, 2021.

10. DEBT

In June 2015, the Empowering Possibilities International Charter (EPIC) obtained a $250,000 revolving loan from the California School Finance Authority. The loan has a 0.33% interest rate and is paid through deductions from the August through January apportionment payments each year totaling $50,000. This loan matured in August 2020 and was paid in full.

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, 2021, the outstanding obligation was $11,032,134. 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, 2021, the outstanding obligation was $4,541,157. Final Maturity is in 2048.

Future maturities of the debt are as follows:

Year Ending June 30,	
2022	$ 437,230
2023	446,050
2024	455,048
2025	464,227
2026	473,593
Thereafter	13,297,143
Total	$ 15,573,291

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, 2021 was $3,333,350.

Future minimum commitments under operating leases are as follows:

Year Ending June 30,	Lease Payments
2022	$ 2,776,255
2023	2,763,115
2024	2,046,835
2025	2,024,225
2026	1,363,987
Thereafter	2,602,258
Total	$ 13,576,675

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, 2021, 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, 2021, 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	$ 1,670,406
Expanded learning opportunities (ELO) grant: paraprofessional staff	334,093
Instructional materials	79,353
Low performing student block grant	65,393
Professional development block grant	19,941
COVID-19 response	17,675
School athletic programs	9,066
Science materials	2,812
Construction of facilities	1,965
Total	$ 2,200,704

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:	$71,607
Actuarial accrued liability:	$102,290
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2020, 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, 2021 was 20.70% of annual payroll and total contributions were $1,747,604. The contribution requirements of the plan members are established by state statute. For the fiscal year 2022, the Organization is required to contribute 22.91% 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:	$216,252
Actuarial accrued liability:	$322,127
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2020, 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, 2021 was 16.15% of annual payroll and total contributions were $3,775,483. For the fiscal year 2022, the Organization is required to contribute 16% of annual payroll.

California Senate Bill 90 (SB 90) signed June 27, 2019, appropriated from the State's General Fund $1,117,000,000 in contributions on-behalf of school employers for the 2019–20 fiscal year to be transferred to the CalSTRS Plan. California Assembly Bill 84, Chapter 16, Statutes of 2020, (AB 84) was signed into law June 29, 2020 and revised certain provisions of Teachers' Retirement Law enacted by SB 90. Specifically, AB 84 repurposed $1,600,000,000 originally allocated by SB 90 to the CalSTRS Defined Benefit Program to further supplant employer contributions through fiscal year 2021-22. SB 90 and AB 84 will appropriate contributions for the 2020-21 and 2021-22 fiscal years, such that it will result in school employers having to contribute 2.95 percentage points less than the statutory rate in the 2020-21 fiscal year and 2.18 percentage points less in the 2021-22 fiscal year, as specified.

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, 2020
Total Assets	$ 35,122,747
Total Liabilities	$ 27,946,842
Net Assets	7,175,905
Total Liabilities and Equity	$ 35,122,747
Total Revenues	$ 27,668,550
Total Expenses	28,032,076
Net Decrease in Net Assets	$ (363,529)

15. 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.

16. RISKS AND UNCERTAINTIES

In mid-March 2020 the Organization experienced disruption to its schools as they were required by public health orders to close and move to virtual learning format in response to the Coronavirus/COVID-19 pandemic. This continued through April 12, 2021 when the school reopened for a hybrid learning environment. Although the disruption is expected to be temporary, the Organization anticipates some financial impact due to the pandemic. The financial impact and duration cannot be reasonably estimated at this time.

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, 2021, the Foundation made no contributions to the Organization.

SUPPLEMENTARY INFORMATION

GATEWAY COMMUNITY CHARTERS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
YEAR ENDED JUNE 30, 2021

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 2022
Authorizer: Twin Rivers Unified School District

Community Outreach Academy (COA) - Charter Number: 0561
Established September 2003, expires June 2022
Authorizer: Twin Rivers Unified School District

Futures High School (FHS) - Charter Number: 0560
Established July 2004, expires June 2022
Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy (SAVA) - Charter Number: 0878
Established March 2007, expires June 2022
Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy - SCUSD (SAVA - SCUSD) - Charter Number: 1948
Established July 2018, expires June 2023
Authorizer: Sacramento City Unified School District

Higher Learning Academy (HLA) - Charter Number: 0862
Established July 2007, expires June 2022
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 2025
Authorizer: Yolo County Office of Education

Sacramento Academic & Vocational Academy - EGUSD (SAVA - EGUSD) - Charter Number: 1949
Established July 2018, expires June 2023
Authorizer: Elk Grove Unified School District

GATEWAY COMMUNITY CHARTERS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
YEAR ENDED JUNE 30, 2021

BOARD OF DIRECTORS

Name	Office	Term Expires
Lillie Campbell	President	June 30, 2022
Bruce Mangerich	Vice President	June 30, 2021
Mark Anderson	Treasurer	June 30, 2022
Jack Turner	Secretary	June 30, 2021
Harry Block	Director	June 30, 2021

ADMINISTRATION

Superintendent/Chief Executive Officer
Cindy Petersen Ed. D

Deputy Superintendent
Jason Sample

Assistant Superintendent
Christine McCormick

Chief Business Official
Aaron Thornsberry

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

	Number of Instructional Days Offered	Required Number of Instructional Days	Status
Community Collaborative Charter School (CCCS):			
N/A - Nonclassroom based charter school			
Community Outreach Academy (COA):			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grade 2	180	175	In Compliance
Grade 3	180	175	In Compliance
Grade 4	180	175	In Compliance
Grade 5	180	175	In Compliance
Grade 6	180	175	In Compliance
Grade 7	180	175	In Compliance
Grade 8	180	175	In Compliance
Futures High School (FHS):			
Grade 9	179	175	In Compliance
Grade 10	179	175	In Compliance
Grade 11	179	175	In Compliance
Grade 12	179	175	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	180	175	In Compliance
Grade 1	180	175	In Compliance
Grade 2	180	175	In Compliance
Grade 3	180	175	In Compliance
Grade 4	180	175	In Compliance
Grade 5	180	175	In Compliance
Grade 6	180	175	In Compliance
Grade 7	180	175	In Compliance
Grade 8	180	175	In Compliance

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

	Actual Number of Instructional Days Offered	Required Number of Instructional Days	Status
Gateway International School (GIS):			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grade 2	180	175	In Compliance
Grade 3	180	175	In Compliance
Grade 4	180	175	In Compliance
Grade 5	180	175	In Compliance
Grade 6	180	175	In Compliance
Grade 7	180	175	In Compliance
Grade 8	180	175	In Compliance
Empowering Possibilities International Charter (EPIC):			
Kindergarten	180	175	In Compliance
Grade 1	180	175	In Compliance
Grade 2	180	175	In Compliance
Grade 3	180	175	In Compliance
Grade 4	180	175	In Compliance
Grade 5	180	175	In Compliance
Grade 6	180	175	In Compliance
Grade 7	180	175	In Compliance
Grade 8	180	175	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, 2021

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			
Passed Through California Department of Education (CDE):			
Title I Grants to Local Education Agencies	84.010	14329	$ 1,657,084
Title I Comprehensive Support and Improvement Local Educational Agency	84.010	15438	371,807
Subtotal Title I			2,028,891
Title III, Limited English Teacher Quality Program	84.365	14346	204,754
Title III, Immigrant Education Program	84.365A	15146	29,102
Subtotal Title III			233,856
Title II, Part A, Supporting Effective Instruction	84.367	14341	177,356
IDEA Basic Local Assistance Entitlement, Part B, Section 611 – Special Education Cluster (IDEA)	84.027	13379	494,793
Title IV, Part A, Student Support and Academic Enrichment Grant	84.424A	15396	125,605
Education Stabilization Fund (ESF):			
COVID-19 Governor's Emergency Education Relief Fund (GEER)	84.425C	15517	21,438
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	15536	1,122,311
COVID-19 Elementary and Secondary School Emergency Relief II Fund (ESSER II)	84.425D	15547	951,301
COVID-19 Elementary and Secondary School Emergency Relief III Fund (ESSER III)	84.425U	15559	1,333
COVID-19 Elementary and Secondary School Emergency Relief III Fund: Learning Loss (ESSER III)	84.425U	10155	6,491
Subtotal Education Stabilization Fund (ESF)			2,102,874
Total U.S. Department of Education			5,163,375
U.S. Treasury			
Passed Through California Department of Education (CDE):			
COVID-19 Coronavirus Relief Fund (CRF)	21.019	25516	3,482,638
Total U.S. Treasury			3,482,638
Total Expenditures of Federal Awards			$ 8,646,013

GATEWAY COMMUNITY CHARTERS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

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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, 2021.

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

	CCCS	COA	FHS	SAVA	SAVA - SCUSD	HLA	GIS	EPIC	SAVA - EGUSD	Total
ASSETS										
CURRENT ASSETS:										
Cash and cash equivalents	$ 967,955	$ 9,000,970	$ 1,273,149	$ 4,611,914	$ 401,588	$ 1,568,518	$ 3,228,045	$ 534,170	$ 531,366	$ 22,117,675
Accounts receivable	743,005	2,643,679	942,761	234,448	2,954,392	791,955	1,983,000	1,706,598	1,123,768	13,123,606
Prepaid expenses	41,307	185,313	34,571	24,093	176,128	59,731	156,035	89,355	65,312	831,845
Total current assets	1,752,267	11,829,962	2,250,481	4,870,455	3,532,108	2,420,204	5,367,080	2,330,123	1,720,446	36,073,126
INVESTMENTS	1,077,560	3,911,444	2,489,619	594,123		65,923				8,138,669
PROPERTY AND EQUIPMENT, NET	2,315,681	5,604,623	16,756,933	1,220,112	266,207	22,391,593	2,211,214	1,473,959	111,581	52,351,903
DEPOSITS	13,319	65,198	1,390	8,190	19,040	1,455	10,000	81,403	16,347	216,342
TOTAL ASSETS	$ 5,158,827	$ 21,411,227	$ 21,498,423	$ 6,692,880	$ 3,817,355	$ 24,879,175	$ 7,588,294	$ 3,885,485	$ 1,848,374	$ 96,780,040
LIABILITIES AND NET ASSETS										
CURRENT LIABILITIES:										
Accounts payable	$ 85,981	$ 329,937	$ 44,688	$ 176,536	$ 219,170	$ 59,347	$ 52,039	$ 132,747	$ 30,783	$ 1,131,228
Accrued expenses	250,042	861,837	270,268	115,356	437,984	237,970	290,825	181,203	173,121	2,818,606
Deferred revenue	106,162	321,017	169,499	90,300	119,275	164,985	122,610	1,607	17,627	1,113,082
Debt, current			127,496			309,734				437,230
Total current liabilities	442,185	1,512,791	611,951	382,192	776,429	772,036	465,474	315,557	221,531	5,500,146
DEBT, NET			4,413,661			10,722,400				15,136,061
TOTAL LIABILITIES	442,185	1,512,791	5,025,612	382,192	776,429	11,494,436	465,474	315,557	221,531	20,636,207
NET ASSETS:										
Net assets without donor restrictions:										
Undesignated	3,673,152	17,212,467	14,785,127	6,253,284	2,752,398	13,220,993	6,928,709	3,376,299	1,490,700	69,693,129
Board designated	750,000	2,000,000	1,500,000							4,250,000
Net assets without donor restrictions	4,423,152	19,212,467	16,285,127	6,253,284	2,752,398	13,220,993	6,928,709	3,376,299	1,490,700	73,943,129
With donor restrictions	293,490	685,969	187,684	57,404	288,528	163,746	194,111	193,629	136,143	2,200,704
Total net assets	4,716,642	19,898,436	16,472,811	6,310,688	3,040,926	13,384,739	7,122,820	3,569,928	1,626,843	76,143,833
TOTAL LIABILITIES AND NET ASSETS	$ 5,158,827	$ 21,411,227	$ 21,498,423	$ 6,692,880	$ 3,817,355	$ 24,879,175	$ 7,588,294	$ 3,885,485	$ 1,848,374	$ 96,780,040

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	CCCS	COA	FHS	SAVA	SAVA - SCUSD	HLA	GIS	EPIC	SAVA - EGUSD	Total
NET ASSETS WITHOUT DONOR RESTRICTIONS										
SUPPORT AND REVENUE:										
Federal revenue	$ 577,348	$ 3,633,012	$ 641,958	$ 560,868	$ 415,965	$ 676,203	$ 1,072,264	$ 896,155	$ 172,240	$ 8,646,013
State revenue:										
State aid portion of general purpose funding	2,336,447	9,458,482	2,889,673	731,519	6,303,129	2,423,910	4,380,428	3,281,839	2,491,924	34,297,351
All other state revenue	2,024,804	7,537,181	2,227,119	647,244	1,572,623	2,270,581	999,554	838,484	458,976	18,576,566
Local revenue										
Cash in-lieu property tax revenue	585,675	2,581,412	671,178	158,474	1,464,935	713,962	1,333,006	693,787	627,064	8,829,493
Investment and interest income	129,552	494,369	299,829	88,552	6,501	13,674	14,504	3,963	3,532	1,054,476
All other local revenue	5,832	1,841	895	(11,745)	20,853	2,463	(337)	2,509	1,486	23,797
Net assets released from restrictions	160	11,842	35,251	19,392	30,575	16,598	88,168	7,907		209,893
Total support and revenue	5,659,818	23,718,139	6,765,903	2,194,304	9,814,581	6,117,391	7,887,587	5,724,644	3,755,222	71,637,589
EXPENSES:										
Program services: Educational programs	4,405,435	17,548,178	4,249,236	1,772,050	8,160,333	4,600,292	5,705,710	4,090,865	2,906,972	53,439,071
Support services: General and administrative	630,776	2,488,339	775,743	198,957	1,015,171	882,927	877,812	718,725	353,574	7,942,024
Total expenses	5,036,211	20,036,517	5,024,979	1,971,007	9,175,504	5,483,219	6,583,522	4,809,590	3,260,546	61,381,095
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	623,607	3,681,622	1,740,924	223,297	639,077	634,172	1,304,065	915,054	494,676	10,256,494
NET ASSETS WITH DONOR RESTRICTIONS										
State revenue	275,093	661,731	174,671	16,137	287,467	145,389	189,993	154,771	99,246	2,004,498
Private grants and contributions							1,109			1,109
Net assets released from restrictions	(160)	(11,842)	(35,251)	(19,392)	(30,575)	(16,598)	(88,168)	(7,907)		(209,893)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	274,933	649,889	139,420	(3,255)	256,892	128,791	102,934	146,864	99,246	1,795,714
INCREASE IN NET ASSETS	898,540	4,331,511	1,880,344	220,042	895,969	762,963	1,406,999	1,061,918	593,922	12,052,208
NET ASSETS, Beginning of Year	3,818,102	15,566,926	14,592,467	6,090,646	2,144,957	12,621,776	5,715,821	2,508,010	1,032,921	64,091,626
NET ASSETS, End 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

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	CCCS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,222,333	$ 16,890	$ 2,239,223
Classified salaries	452,079	151,366	603,445
Employee benefits	839,412	66,938	906,350
Books and supplies	173,144	48,550	221,694
Travel and conferences	391	124	515
Dues and memberships	8,675	4,051	12,726
Insurance		36,552	36,552
Utilities, operations, and housekeeping services		37,155	37,155
Rental, leases, repairs, noncapitalized improvements	98,615	35,430	134,045
Professional services, advertising, audit fees, catering, health permits, and legal fees	288,267	90,823	379,090
Licensing software and online services	80,399	7,147	87,546
Special education costs		100,273	100,273
Communications and postage	22,439	33,150	55,589
Depreciation	219,681	2,327	222,008
Interest			
Total	$ 4,405,435	$ 630,776	$ 5,036,211

	COA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 7,289,640	$ 71,055	$ 7,360,695
Classified salaries	2,667,044	522,035	3,189,079
Employee benefits	3,704,922	242,312	3,947,234
Books and supplies	1,753,872	37,061	1,790,933
Travel and conferences	360	526	886
Dues and memberships	26,236	16,937	43,173
Insurance		115,717	115,717
Utilities, operations, and housekeeping services		341,794	341,794
Rental, leases, repairs, noncapitalized improvements	985,489	171,693	1,157,182
Professional services, advertising, audit fees, catering, health permits, and legal fees	320,553	461,302	781,855
Licensing software and online services	161,349	29,967	191,316
Special education costs		420,369	420,369
Communications and postage	98,920	38,335	137,255
Depreciation	539,793	19,236	559,029
Interest			
Total	$ 17,548,178	$ 2,488,339	$ 20,036,517

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	FHS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,771,561	$ 18,174	$ 1,789,735
Classified salaries	380,756	272,661	653,417
Employee benefits	769,072	120,482	889,554
Books and supplies	448,315	42,653	490,968
Travel and conferences	335	136	471
Dues and memberships	10,928	4,258	15,186
Insurance		34,283	34,283
Utilities, operations, and housekeeping services		108,346	108,346
Rental, leases, repairs, noncapitalized improvements	3,809	19,486	23,295
Professional services, advertising, audit fees, catering, health permits, and legal fees	96,678	42,320	138,998
Licensing software and online services	60,188	9,676	69,864
Special education costs		83,015	83,015
Communications and postage	11,825	9,487	21,312
Depreciation	603,337	10,766	614,103
Interest	92,432		92,432
Total	$ 4,249,236	$ 775,743	$ 5,024,979

	SAVA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 800,699	$ 6,002	$ 806,701
Classified salaries	140,313	44,168	184,481
Employee benefits	350,695	20,522	371,217
Books and supplies	60,578	5,499	66,077
Travel and conferences	274	44	318
Dues and memberships	3,458	1,451	4,909
Insurance		4,398	4,398
Utilities, operations, and housekeeping services		14,082	14,082
Rental, leases, repairs, noncapitalized improvements	90,680	7,445	98,125
Professional services, advertising, audit fees, catering, health permits, and legal fees	139,925	49,418	189,343
Licensing software and online services	21,194	2,623	23,817
Special education costs		29,974	29,974
Communications and postage	11,048	11,119	22,167
Depreciation	153,186	2,212	155,398
Interest			
Total	$ 1,772,050	$ 198,957	$ 1,971,007

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	SAVA - SCUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 4,550,537	$ 29,939	$ 4,580,476
Classified salaries	647,804	253,617	901,421
Employee benefits	1,777,524	114,492	1,892,016
Books and supplies	233,899	38,333	272,232
Travel and conferences	2,436	223	2,659
Dues and memberships	13,333	7,031	20,364
Insurance		87,944	87,944
Utilities, operations, and housekeeping services		51,071	51,071
Rental, leases, repairs, noncapitalized improvements	495,695	43,253	538,948
Professional services, advertising, audit fees, catering, health permits, and legal fees	279,612	178,689	458,301
Licensing software and online services	91,883	12,147	104,030
Special education costs	13	168,773	168,786
Communications and postage	29,230	27,617	56,847
Depreciation	38,367	2,042	40,409
Interest			
Total	$ 8,160,333	$ 1,015,171	$ 9,175,504

	HLA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,640,707	$ 18,428	$ 1,659,135
Classified salaries	467,254	284,237	751,491
Employee benefits	763,170	150,930	914,100
Books and supplies	424,440	34,354	458,794
Travel and conferences	84	146	230
Dues and memberships	36,184	4,688	40,872
Insurance		34,685	34,685
Utilities, operations, and housekeeping services		116,497	116,497
Rental, leases, repairs, noncapitalized improvements	13,354	34,932	48,286
Professional services, advertising, audit fees, catering, health permits, and legal fees	161,849	75,136	236,985
Licensing software and online services	42,505	10,654	53,159
Special education costs		95,968	95,968
Communications and postage	16,548	14,451	30,999
Depreciation	809,646	7,821	817,467
Interest	224,551		224,551
Total	$ 4,600,292	$ 882,927	$ 5,483,219

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	GIS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,372,425	$ 23,139	$ 2,395,564
Classified salaries	664,023	305,561	969,584
Employee benefits	1,050,932	134,261	1,185,193
Books and supplies	653,186	76,850	730,036
Travel and conferences	1,099	176	1,275
Dues and memberships	11,399	5,674	17,073
Insurance		79,250	79,250
Utilities, operations, and housekeeping services		62,913	62,913
Rental, leases, repairs, noncapitalized improvements	409,028	32,804	441,832
Professional services, advertising, audit fees, catering, health permits, and legal fees	338,475	81,593	420,068
Licensing software and online services	79,154	10,026	89,180
Special education costs		37,301	37,301
Communications and postage	18,912	10,090	29,002
Depreciation	107,077	18,174	125,251
Interest			
Total	$ 5,705,710	$ 877,812	$ 6,583,522

	EPIC		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,537,303	$ 17,798	$ 1,555,101
Classified salaries	496,953	237,761	734,714
Employee benefits	726,831	108,929	835,760
Books and supplies	310,116	97,448	407,564
Travel and conferences	67	121	188
Dues and memberships	21,541	4,002	25,543
Insurance		40,038	40,038
Utilities, operations, and housekeeping services		54,191	54,191
Rental, leases, repairs, noncapitalized improvements	663,930	23,930	687,860
Professional services, advertising, audit fees, catering, health permits, and legal fees	182,589	55,592	238,181
Licensing software and online services	50,976	7,281	58,257
Special education costs		26,989	26,989
Communications and postage	13,161	6,916	20,077
Depreciation	87,281	37,729	125,010
Interest	117		117
Total	$ 4,090,865	$ 718,725	$ 4,809,590

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	SAVA - EGUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,599,326	$ 12,796	$ 1,612,122
Classified salaries	257,463	94,200	351,663
Employee benefits	663,951	43,703	707,654
Books and supplies	74,884	12,506	87,390
Travel and conferences	227	90	317
Dues and memberships	5,683	2,934	8,617
Insurance		4,330	4,330
Utilities, operations, and housekeeping services		24,960	24,960
Rental, leases, repairs, noncapitalized improvements	191,673	14,542	206,215
Professional services, advertising, audit fees, catering, health permits, and legal fees	53,654	83,471	137,125
Licensing software and online services	28,832	5,277	34,109
Special education costs	18	42,233	42,251
Communications and postage	11,995	11,435	23,430
Depreciation	19,266	1,097	20,363
Interest			
Total	$ 2,906,972	$ 353,574	$ 3,260,546

	Total		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 23,784,531	$ 214,221	$ 23,998,752
Classified salaries	6,173,689	2,165,606	8,339,295
Employee benefits	10,646,509	1,002,569	11,649,078
Books and supplies	4,132,434	393,254	4,525,688
Travel and conferences	5,273	1,586	6,859
Dues and memberships	137,437	51,026	188,463
Insurance		437,197	437,197
Utilities, operations, and housekeeping services		811,009	811,009
Rental, leases, repairs, noncapitalized improvements	2,952,273	383,515	3,335,788
Professional services, advertising, audit fees, catering, health permits, and legal fees	1,861,602	1,118,344	2,979,946
Field trips			
Licensing software and online services	616,480	94,798	711,278
Special education costs	31	1,004,895	1,004,926
Communications and postage	234,078	162,600	396,678
Depreciation	2,577,634	101,404	2,679,038
Interest	317,100		317,100
Total	$ 53,439,071	$ 7,942,024	$ 61,381,095

GATEWAY COMMUNITY CHARTERS

SUPPLEMENTAL RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS BY CHARTER SCHOOL FOR THE YEAR ENDED JUNE 30, 2021

	CCCS	COA	FHS	SAVA	SAVA-SCUSD	HLA	GIS	EPIC	SAVA EGUSD
June 30, 2021 Annual Financial and Budget Report Fund Balance (Net Assets) - General Fund	$ 2,414,461	$ 14,204,340	$ 4,236,729	$ 5,062,815	$ 2,708,841	$ 1,962,021	$ 4,885,241	$ 2,083,752	$ 1,502,581
June 30, 2021 Annual Financial and Budget Report Fund Balance (Net Assets)- County School Facilities Fund							1,957		
Adjustments and Reclassifications:									
Increasing (Decreasing) the Net Assets:									
Cash and cash equivalents	(1,811)	(7,457)	(2,104)	(684)	(3,351)	(2,206)	(2,579)	(1,646)	(1,281)
Investments									
Accounts receivable	(11,689)	96,930	22,410	11,058	69,229	65,465	26,987	13,863	13,962
Deposits and prepaid									
Fixed assets	2,315,681	5,604,623	16,756,933	1,220,112	266,207	22,391,593	2,211,214	1,473,959	111,581
Accounts payable				17,387					
Due to other governments									
Loans payable			(4,541,157)			(11,032,134)			
Net Adjustments and Reclassifications	2,302,181	5,694,096	12,236,082	1,247,873	332,085	11,422,718	2,235,622	1,486,176	124,262
June 30, 2021 Audited Financial Statement Net Assets	$ 4,716,642	$ 19,898,436	$ 16,472,811	$ 6,310,688	$ 3,040,926	$ 13,384,739	$ 7,122,820	$ 3,569,928	$ 1,626,843

OTHER INDEPENDENT AUDITOR'S REPORTS

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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

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 (the Organization), a California non-profit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, 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 January 31, 2022.

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 may exist that have not been identified.

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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 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 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

January 31, 2022

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REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN ACCORDANCE WITH *2020-21 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING*

Independent Auditor's Report

To the Board of Directors
Gateway Community Charters
McClellan, California

Report on State Compliance

We have audited Gateway Community Charters' (the Organization) compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's programs identified in the below schedule for the school year ended June 30, 2021.

Management's Responsibility

Management is responsible for compliance with the state statutes, regulations, and terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Organization's state programs based on our audit of the types of compliance requirements referred to above. 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 *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the programs identified in the below schedule occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination on the Organization's compliance with those requirements.

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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
LOCAL EDUCATION AGENCIES – STEPS APPLICABLE TO CHARTER SCHOOLS	
Attendance and Distance Learning	Yes
Instructional Time	Yes
SCHOOL DISTRICTS, COUNTY OFFICE OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
CHARTER SCHOOLS	
Independent Study-Course Based	Not Applicable
Attendance	Yes
Mode of Instruction	Yes
Non-classroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Non-classroom-Based Instruction	Yes
Charter School Facility Grant Program	Yes

Opinion on State Compliance

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, 2021.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 31, 2022

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REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Board of Directors
Gateway Community Charters
McClellan, California

Report on Compliance for Each Major Federal Program

We have audited Gateway Community Charters' (the 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, 2021. The Organization's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization'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 on compliance for each of major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

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Opinion on Each Major Federal Program

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, 2021.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

January 31, 2022

FINDINGS AND QUESTIONED COSTS

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

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 Coronavirus Relief Fund	21.019
COVID-19 Education Stabilization Fund	84.425C, 84.425D, 84.425U

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, 2021

FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2021.

FEDERAL COMPLIANCE

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.

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

STATUS OF PRIOR YEAR FINDINGS

FINANCIAL STATEMENTS

There were no findings for the year ended June 30, 2020.

FEDERAL COMPLIANCE

There were no findings for the year ended June 30, 2020.

STATE COMPLIANCE

Finding & Recommendation	Current Status	Organization Explanation If Not Implemented
2020-001. AFTER SCHOOL AND EDUCATION SAFETY PROGRAM (ASES)– CDDC # 40000 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 7 of 32 sampled days. 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.	No items of noncompliance noted in the 2021 audit.	N/A
2020-002. STATE COMPLIANCE (UNDUPLICATED LOCAL CONTROL FUNDING PUPIL COUNTS) – CDDC #40000 The Organization's "1.18 – FRPM / English Learner / Foster Youth – Student List" incorrectly reported students designated as both free or reduced price meal eligible (FRPM) and English Learner (EL) at the following sites and were extrapolated as follows:	No items of noncompliance noted in the 2021 audit.	N/A

School Site	Students Incorrectly Reports	Extrapolated Error
Charter School:		
Community Outreach Academy	2	9.39

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

Finding & Recommendation	Current Status	Organization Explanation If Not Implemented

The Organization's "1.18 – FRPM / English Learner / Foster Youth – Student List" incorrectly reported students designated as free or reduced price meal eligible (FRPM) at the following sites and were extrapolated as follows:

School Site	Students Incorrectly Reports	Extrapolated Error
Charter School:		
Community Outreach Academy	1	5.04

We recommend that the Organization implement procedures to accurately report and support unduplicated count designations. We also recommend that any applicable reports be revised and resubmitted.

Relax
We got this.℠

GATEWAY COMMUNITY CHARTERS

Communications with Those Charged With Governance

Submitted by

Gilbert CPAs

We have audited the financial statements of Gateway Community Charters (Organization) for the year ended June 30, 2021. We are providing the Organization's Board of Directors (Board) with information regarding the scope and results of the audit to assist the Board in overseeing management's financial reporting and disclosure process. This information is intended solely for the use of the Board and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties. The following pages summarize these required communications.

January 31, 2022

GILBERT
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RESPONSIBILITIES AND OPINIONS

Auditors' Responsibilities under Generally Accepted Auditing Standards (GAAS), and Government Auditing Standards, issued by the Comptroller General of the United States, Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, issued by the Education Audit Appeals Panel. The financial statements are the responsibility of management. As stated in our engagement letter, our responsibility is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. In planning and performing our audit, we considered the Organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Uniform Guidance. As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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. Also in accordance with Uniform Guidance, we examined, on a test basis, evidence about the Organization's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the Organization's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the Organization's compliance with those requirements.	We issued an unmodified opinion on the financial statements of the Organization for the year ended June 30, 2021. We issued an unmodified opinion for federal compliance for the year ended June 30, 2021. We issued an unmodified opinion for state compliance for the year ended June 30, 2021.

INTERACTIONS WITH MANAGEMENT

Management Consultations with Other Independent Accountants In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.	To our knowledge, there were no such consultations with other accountants.
Disagreements with Management For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.	We are pleased to report that no such disagreements arose during the course of our audit.
Management Representations	We requested certain representations from management that are included in their letter to us.
Difficulties Encountered in Performing the Audit	The audit completion was delayed due to management turnover and their ability to have the financial statements closed by the date of the scheduled fieldwork; however, we encountered no significant difficulties in dealing with management in performing and completing the audit when the audit requests were provided.

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

Significant Accounting Policies Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application.	The significant accounting policies used by the Organization are described in notes to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.
Management Judgments and Accounting Estimates Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.	We considered the methodologies and judgments used in assessing the collectability of accounts receivable, selection of useful lives of property and equipment, and the allocation of functional expenses. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole. In addition, the related financial statement disclosures are neutral, consistent and clear.

RESULTS OF THE AUDIT

Planned Scope and Timing of the Audit	We performed the audit according to the planned scope previously communicated to you in our engagement letter. Audit completion was delayed to allow the accounting team time to complete the financial close.
Other Audit Findings or Issues	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Significant Adjustments or Disclosures Not Reflected in the Financial Statements Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.	One adjustment was recorded by management as a result of audit procedures to increase lottery revenue and receivable by $348,980 to adjust for final lottery apportionment as of June 30, 2021. One adjustment identified during the audit to reclassify prepaid workers compensation from accrued liabilities to prepaid expenditures was not corrected by management as it was considered immaterial and had no impact on ending net assets. The impact of this misstatement is an increase in prepaid expenditures of $145,036 and a decrease of accrued workers compensation of $145,036. Management, with our concurrence, has determined that the effect of this adjustment is immaterial to the consolidated financial statements taken as a whole.

SUPPLEMENTARY INFORMATION

Supplementary Information With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.	The supplementary information section as listed in the table of contents is presented for the purpose of additional analysis as required by Title 2 U.S. CFR Part 200, Uniform Guidance and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and in our opinion are fairly stated in all material respects in relation to the financial statements as a whole.

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SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-16

MEETING DATE: 06/28/2022

SUBJECT: Golden Valley Orchard Charter (GVO) and Golden Valley River Charter (GVR) 2020-2021 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 2020-2021 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 School of Sacramento as of June 30, 2021, 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 2020-2021 audit report for the period ending June 30, 2021: GVO's ending cash and cash equivalent was $412, total revenues equaled $2,519,709, total expenditures equaled $2,277,632 and net assets were $456,839. GVR's ending cash and cash equivalent was $265,348, total revenues equaled $2,989,056, total expenditures equaled $2,528,752 and reported net assets were $1,466,922.

On September 14, 2015, GVC received $250,000 from the CDE Charter School Revolving Loan Fund. Principal and interest payments start one year after receipt of funds at a fixed rate of 0.33 percent for five years. Current balance as of June 30, 2021, is $50,000. In 2015, Golden Valley Charter School transitioned from a single site to a central office of a charter management organization called Golden Valley Charter School of Sacramento 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.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2021.

ATTACHMENT(S):
A: 2020-2021 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 06/22/2021
Superintendent's Cabinet: 06/20/2022

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: Kent Kern, Superintendent of Schools

Attachment A

Golden Valley Charter School for Education Renewal

Audit Report

June 30, 2021



Golden Valley Charter School for Education Renewal

Financial Statements and Supplemental Information
Year Ended June 30, 2021

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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 School for Education Renewal

Report on the Financial Statements

We have audited the accompanying financial statements of Golden Valley Charter School for Education Renewal (the School), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the School as of June 30, 2021, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information, as required by the *2020-21 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 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 March 15, 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 of 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.

Wilkinson Hadley King & Co LLP

El Cajon, California
March 15, 2022

Financial Statements

Golden Valley Charter School for Education Renewal

Statement of Financial Position

June 30, 2021

Assets		
Cash and cash equivalents	$	928,948
Accounts receivable		1,716,976
Prepaid expenses		58,723
Property and equipment, net		12,680
Total Assets	$	2,717,327
Liabilities and Net Assets		
Liabilities		
Accounts payable	$	61,882
Accrued salaries and related liabilities		337,740
Unearned revenue		195,979
Notes payable		50,000
Total Liabilities		645,601
Net Assets		
Without donor restrictions		
Undesignated		2,059,046
Invested in property and equipment, net of related debt		12,680
		2,071,726
With donor restrictions		-
Total Net Assets		2,071,726
Total Liabilities and Net Assets	$	2,717,327

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Statement of Activities
Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	$ 3,305,926	$ -	$ 3,305,926
Education protection account state aid	861,894	-	861,894
Transfers in lieu of property taxes	1,404,901	-	1,404,901
Total LCFF sources	5,572,721	-	5,572,721
Federal contracts and grants	-	261,977	261,977
State contracts and grants	287,671	233,647	521,318
Local contracts and grants	17,541	-	17,541
Donations	137,384	-	137,384
Rental income - Hope Vision Center	-	-	-
Interest income	5	-	5
Net assets released from restriction -	-	-	
Grant restrictions satisfied	504,458	(504,458)	-
Total revenue, support, and gains	6,519,780	(8,834)	6,510,946
Expenses and Losses			
Program services expense	4,187,863	-	4,187,863
Supporting services expense	1,500,957	-	1,500,957
Total expenses and losses	5,688,820	-	5,688,820
Change in Net Assets	830,960	(8,834)	822,126
Net Assets, Beginning of Year	1,240,766	8,834	1,249,600
Net Assets, End of Year	$ 2,071,726	$ -	$ 2,071,726

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Consolidated Statement of Functional Expenses

Year Ended June 30, 2021

	Program Services	Supporting Services	
	Educational Programs	Management and General	Total
Salaries and wages	$ 2,073,232	$ 781,807	$ 2,855,039
Pension expense	341,161	141,550	482,711
Other employee benefits	338,977	146,522	485,499
Payroll taxes	64,153	47,862	112,015
Fees for services:			
Management	-	28,878	28,878
Legal	-	9,175	9,175
Professional consulting	267,927	10,834	278,761
District oversight	-	15,603	15,603
Banking and service charges	-	2,110	2,110
Advertising and promotion	2,603	19,215	21,818
Information technology	12,204	8,520	20,724
Occupancy	121,993	578	122,571
Travel	16,995	1,201	18,196
Conferences, conventions, and meetings	13,351	89,028	102,379
Depreciation	4,113	-	4,113
Insurance	-	85,252	85,252
Other expenses:			
Books and supplies	273,487	74,130	347,617
Equipment rental and repair	6,925	3,579	10,504
Student events	650,742	-	650,742
Special education encroachment	-	15,462	15,462
Miscellaneous	-	19,651	19,651
Total expenses by function	$ 4,187,863	$ 1,500,957	$ 5,688,820

The accompanying notes are an integral part of this statement.

Golden Valley Charter School for Education Renewal

Statement of Cash Flows
Year Ended June 30, 2021

Cash Flows from Operating Activities		
Receipts from federal, state, and local contracts and grants	$	4,229,629
Receipts from property taxes		1,404,901
Receipts from interest		5
Other cash receipts		137,384
Payments for salaries, benefits and payroll taxes		(3,918,593)
Payments to vendors		(1,641,927)
Net Cash Used For Operating Activities		211,399
Net Change in Cash and Cash Equivalents		211,399
Cash and Cash Equivalents, Beginning of Year		717,549
Cash and Cash Equivalents, End of Year	$	928,948
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities		
Change in net assets	$	822,126
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		(935,006)
Prepaid expenses		87,092
Increase (Decrease) in liabilities		
Accounts payable		20,424
Accrued salaries and related liabilities		16,671
Unearned revenue		195,979
Net Cash Used For Operating Activities	$	211,399

The accompanying notes are an integral part of this statement.

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Charter Schools

Golden Valley Charter School of Sacramento (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-3 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 schools system. In 2015, Golden Valley Charter School transitioned from a single site to a central office of a charter management organization in order to support operating three 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 each school.

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 School 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 receivables consist primarily of noninterest-bearing amounts due to the School 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 School.

Property and Equipment

The School 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 School 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, 2021.

Investments

The School 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 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.

Revenue and Revenue Recognition

The School recognizes revenue from sales when the products are transferred and services are provided. The School 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 $21,818 during the year ended June 30, 2021.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional bases 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 School 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 School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2021, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School 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, 2021.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the School 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 School manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the School to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the School 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 School'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 the 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 the 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 85.59% of the School's revenue.

The School is not at risk of losing these funding sources, as long as the schools maintain 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 2020-21 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2017-11 - *Earnings Per Share (Topic 260)*	Jan-18
FASB Accounting Standards Update 2017-11 - *Distinguising Liabilities from Equity (Topic 480)*	Jan-18
FASB Accounting Standards Update 2017-11 - *Derivatives and Hedging (Topic 815)*	Jan-18
FASB Accounting Standards Update 2019-05 - *Financial Instruments, Credit Losses (Topic 326)*	May-19
FASB Accounting Standards Update 2019-11 - *Codification Improvements to Financial Instruments, Credit Losses (Topic 326)*	Nov-19
FASB Accounting Standards Update 2020-03 - *Codification Improvements to Financial Instruments*	Mar-20
FASB Accounting Standards Update 2020-04 - *Reference Rate Reform (Topic 848)*	Mar-20
FASB Accounting Standards Update 2021-01 - *Reference Rate Reform (Topic 848)*	Jan-21
FASB Accounting Standards Update 2021-03 - *Intangibles Goodwill and Other (Topic 350)*	Mar-21

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 School.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through March 15, 2022, the date the financial statements were available to be issued.

B. Liquidity and Availability

The School'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	$ 265,348	$ 412	$ -	$ 663,188	$ 928,948
Accounts receivable	599,076	709,848	408,052	-	1,716,976
Prepaid expenses	24,735	23,810	3,641	6,537	48,545
	$ 889,159	$ 734,070	$ 411,693	$ 669,725	$ 2,704,647

C. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2021, consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Cash in bank accounts	$ 265,348	$ 412	$ -	$ 663,188	$ 928,948
Total cash and cash equivalents	$ 265,348	$ 412	$ -	$ 663,188	$ 928,948

Cash in Bank

The remainder of the School's cash, $928,948, is held in financial institutions which are insured by the Federal Deposit Insurance School (FDIC) up to a limit of $250,000 per depositor. As of June 30, 2021, the School held $590,304 amount in in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School 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, 2021, The School's accounts receivable consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Federal Government					
Learning Loss Mitigation	$ 10,120	$ 9,200	$ 1,840	$ -	$ 19,320
State Government					
State Aid	297,703	505,419	362,403	-	1,165,525
Lottery Funding	27,192	23,839	6,828	-	57,859
Special Education	35,636	30,356	-	-	65,992
Local Government					
Property tax payments	217,822	141,034	36,981	-	358,856
Other Local Sources					
Other local sources	10,603	-	-	-	10,603
Total Accounts Receivable	$ 599,076	$ 709,848	$ 408,052	$ -	$ 1,678,155

E. Prepaid Expenses

As of June 30, 2021, the School's prepaid expenses consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Rent	$ 21,448	$ 20,780	$ -	$ -	21,448
Insurance	3,287	3,030	3,641	6,537	6,928
Total Prepaid Expenses	$ 24,735	$ 23,810	$ 3,641	$ 6,537	$ 28,376

F. Property and Equipment

Property and equipment for Golden Valley River Charter School consisted of the following at June 30, 2021:

	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	(2,626)	(2,865)	-	(5,491)
Capital Assets, Net	$ 11,698	$ (2,865)	$ -	$ 8,833

Property and equipment for Golden Valley Orchard Charter School consisted of the following at June 30, 2021:

	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	(1,144)	(1,248)	-	(2,392)
Capital Assets, Net	$ 5,095	$ (1,248)	$ -	$ 3,847

Consolidated Property and equipment consisted of the following at June 30, 2021:

	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	$ (3,770)	$ (4,113)	$ -	(7,883)
Capital Assets, Net	$ 16,793	$ (4,113)	$ -	$ 12,680

G. Accounts Payable

As of June 30, 2021, accounts payable and accrued expenses and other liabilities consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Oversight fees	$ 5,549	$ 2,340	$ 7,713	$ -	$ 13,262
Vendors	-	-	-	38,877	38,877
Credit card payable	-	-	-	7,403	7,403
Total Accounts Payable	$ 5,549	$ 2,340	$ 7,713	$ 46,280	$ 61,882

H. Accrued Salaries and Related Liabilities

As of June 30, 2021, accrued expenses and related liabilities consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Accrued salaries	$ 77,502	$ 55,238	$ 25,506	$ 50,808	$ 153,816
Accrued pension & benefits	-	-	-	17,288	17,288
Compensated absences	49,702	37,118	10,632	13,946	74,280
Total Accrued Salaries and Related Liabilities	$ 127,204	$ 92,356	$ 36,138	$ 82,042	$ 337,740

I. Unearned Revenue

As of June 30, 2021, unearned revenue consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office
Unearned Revenue, beginning of period	$ -	$ -	$ -	$ -
Increases in deferred revenue due to cash received during the period	89,710	78,011	28,258	-
Decreases in deferred revenue due to performance obligations met during the period	-	-	-	-
Unearned Revenue, end of period	$ 89,710	$ 78,011	$ 28,258	$ -
State Programs:				
Expanded Learning Opportunities Grant	$89,710	$78,011	$28,258	$0
Total	$89,710	$78,011	$28,258	$0

J. 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 Schools choose to stop participating in some of its multi-employer plans, the Schools may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Schools participation in these plans for the fiscal year ended June 30, 2020, 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 2021, 2020 and 2019 is for the plan's year-end at June 30, 2021, 2020 and 2019, respectively. The zone status is based on information that the School 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 School for Education Renewal increased in CalSTRS contributions from 2019 to 2020 by 5.1% followed by a decrease in 2021 of 1.34%. Golden Valley Charter School for Education Renewal increased in CalPERS contributions from 2019 to 2020 by 9.62% followed by a decrease in 2021 of 29.28%. The fluctuation was cause by a combination of fluctuating student population and the rising pension costs during the period.

	EIN/	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/
Pension Fund	Pension Plan Number	2021	2020	2019	Implemented
CalSTRS	34098	Yellow	Yellow	Yellow	No
CalPERS	5621014982	Yellow	Yellow	Yellow	No

	Contributions			Number of	Surcharge
Pension Fund	2021	2020	2019	Employees	Imposed
CalSTRS	$ 292,224	$ 296,196	$ 281,822	36	No
CalPERS	190,488	269,354	245,718	45	No
Total	$ 482,712	$ 565,550	$ 527,540	81	

CalSTRS:

The School 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, 2021, 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 School made contributions as noted above. For the year ended June 30, 2021 the State contributed $186,879 (10.328% 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 2020-21 was 20.70% of classified salaries. The Organization made contributions as noted above.

K. 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 2017-12 - *Derivatives and Hedging (Topic 815)*	Aug-17	2021-22
FASB Accounting Standards Update 2018-01 - *Leases (Topic 842)*	Jan-18	2022-23
FASB Accounting Standards Update 2018-10 - *Codification Improvements to Topic 842 Leases*	Jul-18	2021-22
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 2018-15 - *Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)*	Aug-18	2021-22
FASB Accounting Standards Update 2018-16 - *Derivatives and Hedging (Topic 815)*	Oct-18	2021-22
FASB Accounting Standards Update 2018-17 - *Consolidation (Topic 810)*	Oct-18	2021-22
FASB Accounting Standards Update 2018-18 - *Collaborative Arrangements (Topic 808)*	Nov-18	2021-22
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
FASB Accounting Standards Update 2019-01 - *Leases (Topic 842)*	Mar-19	2022-23
FASB Accounting Standards Update 2019-02 - *Entertainment Film Costs (Topic 926-20)*	Mar-19	2021-22
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

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2019-10 - *Derivatives and Hedging (Topic 815)*	Nov-19	2021-22
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 2020-07 - *Not-For-Profit Entities (Topic 958)*	Sep-20	2021-22
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
FASB Accounting Standards Update 2021-09 - *Leases (Topic 842)*	Nov-21	2022-23

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 School.

L. COVID-19 Impact and Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting Golden Valley Charter School for Education Renewal from March 16, 2020 and continuing into the Fall of the 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, until such time as campuses were re-opened.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. Golden Valley Charter School for Education Renewal established and followed a re-opening plan that they believe is providing a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California schools are eligible for these funds. Some funding provided as a result of COVID-19 is intended to be spent over multiple years. The School has taken all of the requirements of each funding source into consideration in preparation of budgets for upcoming years.

M. Subsequent Events

On March 10, 2022 the governing board for Golden Valley Schools voted to close Golden Valley Charter School Tahoe effective March 11, 2022. The admin team will work on the closure plan for the schools assets and liabilities and work to have a closing audit for the school prepared by September 11, 2022.

Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Financial Position
Year Ended June 30, 2021

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Elimination	Total
Assets						
Cash and cash equivalents	$ 265,348	$ 412	$ -	$ 663,188	$ -	$ 928,948
Accounts receivable	599,076	709,848	408,052	-	-	1,716,976
Accounts receivable - related entities	791,393	-	-	-	(791,393)	-
Prepaid expenses	24,735	23,810	3,641	6,537	-	58,723
Property and equipment, net	8,833	3,847	-	-	-	12,680
Total Assets	$ 1,689,385	$ 737,917	$ 411,693	$ 669,725	$ (791,393)	$ 2,717,327
Liabilities and Net Assets						
Liabilities						
Accounts payable	$ 5,549	$ 2,340	$ 7,713	$ 46,280	$ -	$ 61,882
Accrued salaries and related liabilities	127,204	92,356	36,138	82,042	-	337,740
Accounts payable related entities	-	8,371	166,615	541,407	(716,393)	-
Unearned revenue	89,710	78,011	28,258	-	-	195,979
Notes payable	-	100,000	25,000	-	(75,000)	50,000
Total Liabilities	222,463	281,078	263,724	669,729	(791,393)	645,601
Net Assets						
Without donor restrictions						
Undesignated	1,458,089	452,992	147,969	(4)	-	2,059,046
Invested in property and equipment, net of related debt	8,833	3,847	-	-	-	12,680
	1,466,922	456,839	147,969	(4)	-	2,071,726
With donor restrictions	-	-	-	-	-	-
Total Net Assets	1,466,922	456,839	147,969	(4)	-	2,071,726
Total Liabilities and Net Assets	$ 1,689,385	$ 737,917	$ 411,693	$ 669,725	$ (791,393)	$ 2,717,327

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Activities

Year Ended June 30, 2021

	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	$ 1,057,885	$ -	$ 1,534,223	$ -	$ 713,818	$ -	$ -	$ -	$ 3,305,926
Education protection account state aid	793,386	-	50,748	-	17,760	-	-	-	861,894
Transfers in lieu of property taxes	724,479	-	627,189	-	53,233	-	-	-	1,404,901
Total LCFF sources	2,575,750	-	2,212,160	-	784,811	-	-		5,572,721
Federal contracts and grants	-	130,091	-	113,189	-	18,697	-	-	261,977
State contracts and grants	149,993	122,829	75,732	105,881	61,946	4,937	-	-	521,318
Local contracts and grants	3,333	-	9,332	-	-	-	4,876	-	17,541
Donations	7,055	-	3,415	-	9,050	-	117,864	-	137,384
Admin fees	-	-	-	-	-	-	969,539	(969,539)	-
Interest income	5	-	-	-	-	-	-	-	5
Net assets released from restriction -									
Grant restrictions satisfied	257,316	(257,316)	223,508	(223,508)	23,634	(23,634)	-	-	-
Total revenue, support, and gains	2,993,452	(4,396)	2,524,147	(4,438)	879,441	-	1,092,279	(969,539)	6,510,946
Expenses and Losses									
Program services expense	1,904,658	-	1,685,814	-	561,628	-	35,763	-	4,187,863
Supporting services expense	624,094	-	591,818	-	199,200	-	1,055,384	(969,539)	1,500,957
Total expenses and losses	2,528,752	-	2,277,632	-	760,828	-	1,091,147	(969,539)	5,688,820
Change in Net Assets	464,700	(4,396)	246,515	(4,438)	118,613	-	1,132		822,126
Net Assets, Beginning of Year	1,002,222	4,396	210,324	4,438	29,356	-	(1,136)	-	1,249,600
Net Assets, End of Year	$ 1,466,922	$ -	$ 456,839	$ -	$ 147,969	$ -	$ (4)	$ -	$ 2,071,726

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Functional Expenses
Year Ended June 30, 2021

	Golden Valley River			Golden Valley Orchard		
	Program Services	Supporting Services		Program Services	Supporting Services	
	Educational Programs	Management and General	Total	Educational Programs	Management and General	Total
Salaries and wages	$ 991,483	$ 108,845	$ 1,100,328	$ 810,192	$ 130,513	$ 940,705
Pension expense	162,455	17,834	180,289	139,806	22,521	162,327
Other employee benefits	137,649	15,111	152,760	152,054	24,494	176,548
Payroll taxes	29,213	3,207	32,420	28,991	4,670	33,661
Fees for services:						
Management	-	-	-	-	-	-
Legal	-	1,774	1,774	-	1,560	1,560
Professional consulting	130,405	1,970	132,375	126,817	-	126,817
District oversight	-	5,549	5,549	-	2,340	2,340
Banking and service charges	-	117	117	-	80	80
Advertising and promotion	633	-	633	613	-	613
Information technology	4,836	-	4,836	4,539	-	4,539
Occupancy	44,237	-	44,237	32,435	-	32,435
Travel	3,499	-	3,499	4,926	-	4,926
Conferences, conventions, and meetings	7,687	-	7,687	5,032	-	5,032
Depreciation	2,865	-	2,865	1,248	-	1,248
Other expenses:						
Books and supplies	123,890	-	123,890	118,922	-	118,922
Equipment rental and repair	3,475	-	3,475	2,258	-	2,258
Student events	262,331	-	262,331	257,981	-	257,981
Dues and memberships	-	7,808	7,808	-	6,272	6,272
Total expenses by function	$ 1,904,658	$ 162,215	$ 2,066,873	$ 1,685,814	$ 192,450	$ 1,878,264

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Combining Statement of Functional Expenses (Continued)

Year Ended June 30, 2021

	Golden Valley Tahoe			Home Office			
	Program Services	Supporting Services		Program Services	Supporting Services		
	Educational Programs	Management and General	Total	Educational Programs	Management and General	Total	Combined Total
Salaries and wages	$ 271,557	$ 60,033	$ 331,590	$ -	$ 482,416	$ 482,416	$ 2,855,039
Pension expense	38,900	8,600	47,500	-	92,595	92,595	482,711
Other employee benefits	49,274	10,893	60,167	-	96,024	96,024	485,499
Payroll taxes	5,949	1,315	7,264	-	38,670	38,670	112,015
Fees for services:							
Management	-	-	-	-	28,878	28,878	28,878
Legal	-	628	628	-	5,213	5,213	9,175
Professional consulting	10,705	-	10,705	-	8,864	8,864	278,761
District oversight	-	7,714	7,714	-	-	-	15,603
Banking and service charges	-	343	343	-	1,570	1,570	2,110
Advertising and promotion	1,357	-	1,357	-	19,215	19,215	21,818
Information technology	2,829	-	2,829	-	8,520	8,520	20,724
Occupancy	45,321	-	45,321	-	578	578	122,571
Travel	8,570	-	8,570	-	1,201	1,201	18,196
Conferences, conventions, and meetings	632	-	632	-	89,028	89,028	102,379
Depreciation	-	-	-	-	-	-	4,113
Insurance	-	-	-	-	85,252	85,252	85,252
Other expenses:							
Books and supplies	30,675	-	30,675	-	74,130	74,130	347,617
Equipment rental and repair	1,192	-	1,192	-	3,579	3,579	10,504
Student events	94,667	-	94,667	35,763	-	35,763	650,742
Dues and memberships	-	1,382	1,382	-	-	-	15,462
Miscellaneous	-	-	-	-	19,651	19,651	19,651
Total expenses by function	$ 561,628	$ 90,908	$ 652,536	$ 35,763	$ 1,055,384	$ 1,091,147	$ 5,688,820

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

LEA Organization Structure
Year Ended June 30, 2021

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, 2024, 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, 2022, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Tahoe [#1991] is a K-3 Charter School and was granted its original charter by the Newcastle Elementary School District on September 4, 2018, expiring on June 30, 2023 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
Brittany Kilby	Secretary	Two Year Term Ending August 2022
G'anna Burke	Member	Two Year Term Ending June 2022
Stephanie Parmely	Member	Two Year Term Ending June 2022
Stephen Quadro	Member	Two Year Term Ending June 2021
Suzanne Dick	Member	Two Year Term Ending November 2022
Adrianna Wray	Member	Two Year Term Ending June 2021

ADMINISTRATION

Caleb Buckley
Exucutive Director

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Schedule of Instructional Time
Year Ended June 30, 2021

Golden Valley River Charter School

Grade Level	Minimum Daily Minutes Offered	Instructional Days Offered Multi-Track Calendar	J-13A Credited Days	Status
Kindergarten	180	175	N/A	Complied
1st Grade	240	175	N/A	Complied
2nd Grade	240	175	N/A	Complied
3rd Grade	240	175	N/A	Complied
4th Grade	240	175	N/A	Complied
5th Grade	240	175	N/A	Complied
6th Grade	240	175	N/A	Complied
7th Grade	240	175	N/A	Complied
8th Grade	240	175	N/A	Complied

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Schedule of Instructional Time (Continued)
Year Ended June 30, 2021

Golden Valley Orchard Charter School

Grade Level	Minimum Daily Minutes Offered	Instructional Days Offered Multi-Track Calendar	J-13A Credited Days	Status
Kindergarten	180	175	N/A	Complied
1st Grade	240	175	N/A	Complied
2nd Grade	240	175	N/A	Complied
3rd Grade	240	175	N/A	Complied
4th Grade	240	175	N/A	Complied
5th Grade	240	175	N/A	Complied
6th Grade	240	175	N/A	Complied
7th Grade	240	175	N/A	Complied
8th Grade	240	175	N/A	Complied

Golden Valley Tahoe Charter School

Grade Level	Minimum Daily Minutes Offered	Instructional Days Offered Multi-Track Calendar	J-13A Credited Days	Status
Kindergarten	180	175	N/A	Complied
1st Grade	240	175	N/A	Complied
2nd Grade	240	175	N/A	Complied
3rd Grade	240	175	N/A	Complied

See Accompanying Notes to Supplementary Information

Golden Valley Charter School for Education Renewal

Schedule of Financial Trends & Analysis
Year Ended June 30, 2021

Golden Valley River Charter School

	Budget 2022	2021	2020	2019
Revenues	$ 3,136,618	$ 2,989,056	$ 2,781,958	$ 2,856,786
Expenses	2,970,857	2,528,752	2,821,028	2,959,817
Change in Net Assets	165,761	460,304	(39,070)	(103,031)
Ending Net Assets	$ 1,632,683	$ 1,466,922	$ 1,006,618	$ 1,045,688
Unrestricted Net Assets	$ 1,632,683	$ 1,466,922	$ 1,002,222	$ 847,992
Unrestricted net assets as a percentage of total expenses	54.96%	58.01%	35.53%	28.65%
Total Long Term Debt	$ -	$ -	$ -	$ -
ADA at P2	311	N/A	293	253

Golden Valley River Charter School's ending net assets has increased by $421,234 (40.28%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2021-22 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by $165,761 and ADA is projected to be 311 for the 2021-22 fiscal year.

Golden Valley Orchard Charter School

	Budget 2022	2021	2020	2019
Revenues	$ 2,858,726	$ 2,519,709	$ 2,411,245	$ 2,344,267
Expenses	2,563,582	2,277,632	2,404,114	2,448,308
Change in Net Assets	295,144	242,077	7,131	(104,041)
Ending Net Assets	$ 751,983	$ 456,839	$ 214,762	$ 207,631
Unrestricted Net Assets	$ 751,983	$ 456,839	$ 210,324	$ 159,679
Unrestricted net assets as a percentage of total expenses	29.33%	20.06%	8.75%	6.52%
Total Long Term Debt	$ -	$ 50,000	$ 50,000	$ 100,000
ADA at P2	280	N/A	254	244

Golden Valley Orchard Charter School's ending net assets has increased by $249,208 (120.02%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2021-22 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by $295,144 and ADA is projected to be 280 for the 2021-22 fiscal year.

Golden Valley Tahoe Charter School

	Budget 2022	2021	2020	2019
Revenues	N/A	$ 879,441	$ 518,019	$ 390,560
Expenses	N/A	760,828	502,188	373,744
Change in Net Assets	N/A	118,613	15,831	16,816
Ending Net Assets	N/A	$ 147,969	$ 29,356	$ 13,525
Unrestricted Net Assets	N/A	$ 147,969	$ 29,356	$ 13,525
Unrestricted net assets as a percentage of total expenses	N/A	19.45%	5.85%	3.62%
Total Long Term Debt	N/A	$ -	$ -	$ -
ADA at P2	N/A	N/A	49	34

Golden Valley Orchard Charter School's ending net assets has increased by $134,444 (994.04%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

On March 10, 2022 the governing board voted to close the school effective March 11. There will be no budget presented for 2021-22 year as the school will not be operating and will have a closeout audit performed.

Golden Valley Charter School for Education Renewal

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements
Year Ended June 30, 2021

Golden Valley River Charter School

June 30, 2021 annual financial alternative form net assets:	$	1,412,447
Adjustments and reclassifications:		
Overstatement of cash		(365,937)
Understatement of accounts recievables		907,472
Understatement of other assets		(301,637)
Understatement of fixed assets		(2,865)
Understatement of accounts payable		(141,909)
Understatement of unearned revenue		(40,648)
Rounding		(1)
Total adjustments and reclassifications		54,475
June 30, 2021 audited financial statements net assets:	$	1,466,922

Golden Valley Orchard Charter School

June 30, 2021 annual financial alternative form net assets:	$	500,821
Adjustments and reclassifications:		
Understatement of cash		399,177
Understatement of accounts recievables		6,684
Understatement of other assets		(249,379)
Understatement of fixed assets		(1,248)
Understatement of accounts payable		(89,067)
Understatement of loans		(50,000)
Understatement of unearned revenue		(60,149)
Total adjustments and reclassifications		(43,982)
June 30, 2021 audited financial statements net assets:	$	456,839

See Accompanying Notes to Supplementary Information

Golden Valley Tahoe Charter School

June 30, 2021 annual financial alternative form net assets:	$	144,955
Adjustments and reclassifications:		
Understatement of cash		245,122
Understatement of accounts recievables		35,211
Overstatement of fixed assets		(81,752)
Understatement of accounts payable		(190,239)
Overstatement of loans		22,930
Understatement of unearned revenue		(28,258)
Total adjustments and reclassifications		3,014
June 30, 2021 audited financial statements net assets:	$	147,969

A. Purpose of Schedules

LEA Organization Structure

This schedule provides information about the School's charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Instructional Time

In addition, 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

Under Senate Bill 98 and Senate Bill 820, annual instructional minutes requirements were waived for the 2020-21 school year. For school districts and classroom-based charter schools, in order for a day to count as a day of instruction towards meeting the annual instructional day requirement, students must be scheduled to attend for the school day established by the local governing board and the school day must be equivalent to at least a minimum day of instruction as follows:

- 180 instructional minutes in TK/Kindergarten, continuation high schools, opportunity schools, and students concurrently enrolled in a community college.
- 230 instructional minutes in grades 1 to 3
- 240 minutes in grades 4 to 12

As a result of the COVID-19 pandemic, the District and Charter Schools operated a portion of the year under distance learning and a portion of the year under in person classroom instruction.

Instructional time for distance learning is calculated based on the time value of synchronous and/or asynchronous instruction and assignments made by and certified by a certificated employee of the LEA. Instructional time for in-person instruction is calculated based on time scheduled under the immediate physical supervision and control of a certificated employee of the LEA.

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 the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2021-22 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 Trustees
Golden Valley Charter School 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 the governmental activities and each major fund of Golden Valley Charter School for Education Renewal (the School), as of and for the year ended June 30, 2021, and the related Notes to the Financial Statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated March 15, 2022.

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 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 may exist that have not been identified.

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 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.

Wilkinson Hadley King + Co LLP

El Cajon, California
March 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

To the Board of Trustees
Golden Valley Charter School for Education Renewal

Report on State Compliance

We have audited Golden Valley Charter School for Education Renewal' (the School) compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* prescribed in Title 5, *California Code of Regulations,* Section 19810, that could have a direct and material effect on each of the School's state programs identified below for the fiscal year ended June 30, 2021.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance,* prescribed in Title 5, *California Code of Regulations,* Section 19810. 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 *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* prescribed in Title 5, *California Code of Regulations, S*ection 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school'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 School's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with state laws and regulations applicable to the following items:

Description	Procedures Performed		
	Golden Valley River	Golden Valley Orchard	Golen Valley Tahoe
Local Education Agencies Other Than Charter Schools			
A. Attendance and Distance Learning	Yes	Yes	Yes
B. Teacher Certification and Misassignments	N/A	N/A	N/A
C. Kindergarten Continuance	N/A	N/A	N/A
F. Instructional Time	N/A	N/A	N/A
G. Instructional Materials	N/A	N/A	N/A
H. Ratio of Administrative Employees to Teachers	N/A	N/A	N/A
I. Classroom Teacher Salaries	N/A	N/A	N/A
J. Early Retirement Incentive	N/A	N/A	N/A
K. Gann Limit Calculation	N/A	N/A	N/A
L. School Accountability Report Card	N/A	N/A	N/A
O. K-3 Grade Span Adjustment	N/A	N/A	N/A
Q. Apprenticeship: Related and Supplemental Instruction	N/A	N/A	N/A
R. Comprehensive School Safety Plan	N/A	N/A	N/A
S. District of Choice	N/A	N/A	N/A
School Districts, County Offices of Education, and Charter Schools			
T. California Clean Energy Jobs Act	Yes	Yes	Yes
V. Proper Expenditure of Education Protection Account Funds	Yes	Yes	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes	Yes	Yes
Y. Independent Study - Course Based	N/A	N/A	N/A
Charter Schools			
AA. Attendance	Yes	Yes	Yes
BB. Mode of Instruction	Yes	N/A	Yes
CC. Nonclassroom Based Instruction/Independent Study	Yes	N/A	N/A
DD. Determination of Funding for Nonclassroom Based Instruction	N/A	N/A	N/A
FF. Charter School Facility Grant Program	Yes	Yes	Yes

The term N/A is used above to mean either the School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

Opinion on State Compliance

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* prescribed in Title 5, *California Code of Regulations,* Section 19810. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King + Co LLP

El Cajon, California
March 15, 2022

Auditor’s Results, Findings & Recommendations

Golden Valley Charter School for Education Renewal

Schedule of Auditor's Results
Year Ended June 30, 2021

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 AWARDS

Any audit findings disclosed that are required to be reported in accordance with *2020-21 Guide for Annual Audits of California K-12 Local Education Agencies?*		Yes	X	No
Type of auditor's report issued on compliance for state programs:	Unmodified			

Golden Valley Charter School for Education Renewal

Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

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 *2020-21 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

None

GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Schedule of Prior Year Audit Findings

Year Ended June 30, 2021

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-17

MEETING DATE: 06/28/2022

SUBJECT: Options For Youth -- San Juan Charter School (OFY) 2020-2021 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 2020-2021 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 on Page 1 present fairly, in all material respects, the financial position of the company as of June 30, 2021, 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 2020-2021 audit report, ending cash was $6,474,727, total revenues equaled $14,718,253 and total expenditures equaled $12,957,074 for the period ending June 30, 2020. The audit report reflects net assets of $6,535,692.

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, 2021, there was no outstanding balance.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2021.

ATTACHMENT(S):
A: 2020-2021 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020, 06/22/2021
Superintendent's Cabinet: 06/20/2022

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: Kent Kern, 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, 2021

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AUDIT, TAX, AND CONSULTING

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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 Financial Statements

We have audited the accompanying financial statements of Options for Youth - San Juan, Inc. (the Company), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the Company as of June 30, 2021, 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.

Emphasis of Matters

Concentration

As discussed in Note 2 to the financial statements, the Company 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, 2021. The loss of charter authorization could have a material adverse effect on the Company. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Options for Youth - San Juan, Inc. taken as a whole. The accompanying schedules of average daily attendance, instructional time, and local education agency organization structure are presented for purposes of additional analysis as required by the California Department of Education and are not a required part of the basic 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 a report dated January 29, 2022 on our consideration of the Company'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 Company'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 Company's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
January 29, 2022

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

CURRENT ASSETS	
Cash	$ 6,474,727
Accounts Receivable - State and Local	4,061,148
Accounts Receivable - Other	24,409
Prepaid Expenses and Other Assets	140,019
Total Current Assets	10,700,303
OTHER ASSETS	
Security Deposits	52,829
Fixed Assets, Net	310,486
Total Other Assets	363,315
Total Assets	$ 11,063,618

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Expenses	$ 3,060,709
Deferred Revenue	1,467,217
Total Current Liabilities	4,527,926
Total Liabilities	4,527,926
NET ASSETS WITHOUT DONOR RESTRICTIONS	6,535,692
Total Liabilities and Net Assets	$ 11,063,618

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, 2021

REVENUES WITHOUT DONOR RESTRICTIONS	
Apportionment Revenue	$ 14,181,845
Other State Revenue	536,408
Total Revenues Without Donor Restrictions	14,718,253
EXPENSES	
Program Services:	
Educational Programs	11,683,454
Management and General	1,273,620
Total Expenses	12,957,074
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	1,761,179
Net Assets Without Donor Restrictions - Beginning of Year	4,774,513
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ 6,535,692

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, 2021

	Program Services	Management and General	Total Expenses
Salaries and Wages	$ 5,941,707	$ -	$ 5,941,707
Pension Expense	118,349	-	118,349
Other Employee Benefits	755,435	-	755,435
Payroll Taxes	434,173	-	434,173
Instructional Materials	367,796	-	367,796
Other Fees for Services	2,999,055	998,811	3,997,866
Advertising and Promotion Expenses	-	40,805	40,805
Office Expenses	-	179,685	179,685
Information Technology Expenses	64,055	-	64,055
Occupancy Expenses	772,656	-	772,656
Travel Expenses	9,451	696	10,147
Depreciation Expense	131,389	-	131,389
Insurance Expense	89,388	-	89,388
Other Expenses	-	53,623	53,623
Total Functional Expenses	$ 11,683,454	$ 1,273,620	$ 12,957,074

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, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets Without Donor Restrictions	$ 1,761,179
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Depreciation and Amortization	131,389
Change in Operating Assets:	
Accounts Receivable	(967,416)
Prepaid Expenses and Other Assets	(77,555)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	1,071,681
Deferred Revenue	(44,810)
Net Cash Provided by Operating Activities	1,874,468
CASH FLOWS FROM INVESTING ACTIVITIES	
Capital Expenditures	(36,934)
Net Cash Used by Investing Activities	(36,934)
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,837,534
Cash and Cash Equivalents - Beginning of Year	4,637,193
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 6,474,727

See accompanying Notes to Financial Statements.

NOTE 1 ORGANIZATION AND MISSION

The Options for Youth - San Juan Charter School (the Charter School) is operated by Options for Youth - San Juan, Inc. (the Company) doing business as Options for Youth San Juan (OFY). The Company is a nonprofit public benefit corporation. The Company petitioned San Juan Unified School 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, 2021. The Charter School charter was extended through June 30, 2024.

The Charter School provides independent study programs for individuals not attending traditional school. The state apportionment revenues generated by the Average Daily Attendance (ADA) support the Company. 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 Company's charter.

The Company'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 Company.

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 Company'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 Company 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 Company'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, 2021. Management believes that all receivables are fully collectible, therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

It is the Company'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 Company 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 Company 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 Company 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, 2021, the Company has conditional grants of $1,954,479, of which $1,467,217 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 Company. 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 Company 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, 2021. The Company 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 Company has evaluated subsequent events through January 29, 2022, 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 $10,560,284.

As part of its liquidity management plan, the Company monitors liquidity required and cash flows to meet operating needs on a monthly basis. The Company structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 4 CONCENTRATION OF CREDIT RISK

The Company 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 Company 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 $131,389 for the year ended June 30, 2021.

The components of property, plant, and equipment as of June 30, 2021 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	(1,215,676)
Total Property and Equipment	$ 310,486

NOTE 6 LINE OF CREDIT

The Company has a $1,000,000 secured line of credit with Pathways Management Group, Inc. The line of credit is secured by the Company'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, 2021, no amount was outstanding.

NOTE 7 OPERATING LEASES

The Company leases its facilities under various lease agreements that expire through 2024. Lease expense for the year ended June 30, 2021 was $547,977.

Future minimum lease payments are as follows:

Year Ending June 30,	Amount
2022	$ 477,657
2023	408,688
2024	114,504
2025	28,836
Total	$ 1,029,685

During the year ended June 30, 2021, $547,977 was charged to rent expense.

NOTE 8 EMPLOYEE BENEFIT PLAN

The Company 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 Company will match 50% of the first 5% of compensation contributed by the employee. Employer contribution expense for the year ended June 30, 2021 was $118,349.

NOTE 9 MAJOR CONTRACTS – THIRD-PARTY SERVICE PROVIDERS

On September 7, 2018, Governor Brown approved AB 406 which amends Education Code Section 47604. On and after July 1, 2019, AB 406 would prohibit charter schools to be operated by a for-profit corporation, a for-profit educational management organization, or a for-profit charter management organization. In light of this amendment, the board restructured its related party contracts to be nonrelated party contracts with various third-party contractors, and the Company does not have any related parties.

The Company receives management services from its CMO, Propel, A Charter Management Group, Inc. which include business management, operational leadership, quality assurance, and training.

The Company receives back-office services from 9Dot Education Solutions, LLC which includes human resources, accounting, payroll, and board relation services.

The Company receives educational services from Skyrocket, Inc., which include strategic instructional planning and design, compliance, student recruitment, and district relations services.

The Company 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, 2021, all of these services totaled 25.4% 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 Company 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.

NOTE 11 CONTINGENCIES, RISKS, AND UNCERTAINTIES (CONTINUED)

In prior fiscal year, 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 Company, COVID-19 may impact various parts of its 2022 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 Company 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

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2021

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, 2021 in a school district's boundaries: There are no changes in the charter's boundaries during the year ended June 30, 2021.

The numbers by type of schools: The Company 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, 2021 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (1-Year Term)
Dr. General Davie, Jr.	President	June 2021
Barbara Gondo	Secretary/Treasurer	June 2021
Aarion Brown	Member	June 2021

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, 2021

	Traditional Calendar Days	Status
Grade 7	175	In Compliance
Grade 8	175	In Compliance
Grade 8	175	In Compliance
Grade 9	175	In Compliance
Grade 10	175	In Compliance
Grade 11	175	In Compliance
Grade 12	175	In Compliance

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, 2021

June 30, 2021 Annual Financial Report	
Fund Balances (Net Assets)	$ 7,594,830
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Accounts Receivable - State and Local	24,109
Prepaid Expenses and Other Assets	1,043
Accounts Payable and Accrued Expenses	(1,617,912)
Deferred Revenue	533,622
Net Adjustments and Reclassifications	(1,059,138)
June 30, 2021 Audited Financial Statement Fund Balances (Net Assets)	
Fund Balances (Net Assets)	$ 6,535,692

See notes to supplementary information.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2021

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 Charter School complied with the provisions of the California Education Code.

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 consolidated 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
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 Company), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2021, 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 29, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Company'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 Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company'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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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Company'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

CliftonLarsonAllen LLP

Glendora, California
January 29, 2022

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Options for Youth - San Juan, Inc.
Pasadena, California

We have audited Options for Youth - San Juan, Inc.'s (the Company) compliance with the types of compliance requirements described in the *2020-2021 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, 2021. The Company's state compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's compliance based on our audit of the types of compliance requirements referred to below. 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 *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the Company'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 on state compliance. Our audit does not provide a legal determination of the Company's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the Company's compliance with the laws and regulations applicable to the following items:

Description	Procedures Performed
Local Education Agencies:	
Attendance and Distance Learning	Yes
Instructional Time	Not Applicable
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes

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Description	Procedures Performed
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not Applicable
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-based instructional/independent study	Yes
Determination of funding for nonclassroom-based instruction	Yes
Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

In our opinion, the Company complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and which is described in the accompanying schedule of findings and questions costs as item 2021-001. Our opinion on each state program is not modified with respect to this matter.

The Company's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Company's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 *2020-2021 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 29, 2022

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

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 *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.*

STATE AWARDS:

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 Company noted 25 errors out of a population of 185, resulting in an error rate of 9.6%.

Effect: The Company 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)

STATE AWARDS (CONTINUED):

2021 – 001 Unduplicated Local Control Funding Formula Pupil Counts (Continued) 40000

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 Company 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.

Views of Responsible Officials and Planned Corrective Actions: The Department of Student Records & Compliance now requests a list of LCFF students (1.18 Report) at the end of October from the accountability supervisor and audits the students before the following January when FRMP statuses freeze to catch and correct any exceptions.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS—STATE COMPLIANCE

There were state compliance findings in the prior year.

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SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-18

MEETING DATE: 06/28/2022

SUBJECT: Visions In Education Charter School (VIE)
2020-2021 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 2020-2021 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 that "the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School as of June 30, 2021, 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 2020-2021 audit report, ending cash was $36,311,355, total revenues equaled $70,430,778 and total expenditures equaled $56,779,021 for the period ending June 30, 2021. The audit report reflects a net position of $11,361,303.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2021.

ATTACHMENT(S):
A: 2020-2021 Annual Independent Financial Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2020, 06/22/2021
Superintendent's Cabinet: 06/20/2022

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: Kent Kern, 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, 2021

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 Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School (the "Charter"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School as of June 30, 2021, 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.

Other Matters

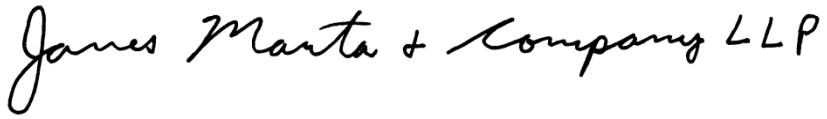
Required Supplementary Information
Accounting principles generally accepted in the United States of America require that management's discussion and analysis; statement of revenues, expenditures, and changes in fund balance budget (Non-GAAP) and actual - General Fund; schedule of proportionate share of net pension liability; schedule of pension contributions and the Schedule of Changes in the Net Other Post-Employment Benefits (OPEB) Liability and Related Ratios on pages 4-8, 40, 41, 42, and 43, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) 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 principally 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.

Other Information
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Charter's basic financial statements. The accompanying 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 as listed in the table of contents 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 as listed in the table of contents 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 13, 2021 on our consideration of the Charter's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Charter's internal control over financial reporting and compliance.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 13, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

VISIONS IN EDUCATION CHARTER SCHOOL

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

This section of Visions In Education (the "Charter") 2020-21 annual financial report presents our discussion and analysis of the Charter's financial performance during the fiscal year that ended on June 30, 2021. 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. In an effort to stabilize school funding, the California budget package provided a hold-harmless clause for calculating LCFF funding for the 2020-21 year by allowing 2020-21 funding to be based on 2019-20 ADA rather than 2020-21 ADA. This provision capped the ADA funding that Visions In Education was able to report for LCFF funding. The key factors attributing to the retention of students and increasing demand by families are;

- Improved Services to students and families
- Improved communications with students and families helping them become more aware of our programs and services
- Increased marketing in targeting key demographics and geographies
- Increased demand due to greater interest in independent study and homeschooling throughout our service area.

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 425 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 increase in enrollment, the Charter's reserves have remained strong. For Visions, increasing enrollment means more funding. The Charter is committed to fiscal stability.

- General fund ending balance as of June 30, 2021 was $39,630,049 which was $1.6 million higher than estimated actuals. This variance is largely attributed to $1.2 million of unspent student budgets due to limited vendor availability due to the Covid-19 pandemic.
- The General Fund available reserves as a percentage of total outgo (expenditures, other uses, and transfers out) was 20.04%, 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 $56,510,441 was recognized as of June 30, 2021.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by $13,651,757.

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, 2021, was $11,361,303 reflecting an increase of 596%.

Condensed Statement of Net Position

	June 30, 2020	June 30, 2021	Change	Percentage Change
Assets				
Current assets	$ 40,341,418	$ 44,490,551	$ 4,149,133	10.3%
Capital assets	3,391,369	3,296,444	(94,925)	-2.8%
Total assets	43,732,787	47,786,995	4,054,208	9.3%
Deferred Outflows of Resources	23,445,411	31,795,155	8,349,744	35.6%
Liabilities				
Current liabilities	5,524,650	4,860,502	(664,148)	-12.0%
Long-term liabilities	50,076,358	57,802,837	7,726,479	15.4%
Total liabilities	55,601,008	62,663,339	7,062,331	12.7%
Deferred Inflows of Resources	13,867,644	5,557,508	(8,310,136)	-59.9%
Net Position				
Invested in capital assets, net of related debt	3,391,369	3,296,444	(94,925)	-2.8%
Restricted	336,454	20,274	(316,180)	-94.0%
Unrestricted	(6,018,277)	8,044,585	14,062,862	233.7%
Total net position	$ (2,290,454)	$ 11,361,303	$ 13,651,757	596.0%

CHANGE IN NET POSITION

The Charter's total revenues increased 0.8% to $70,430,778. The total cost of all programs and services decreased 22.8% to $56,779,021. The Charter's expenses are predominantly related to educating and caring for students.

Condensed Statement of Activities for the Fiscal Years Ended June 30

	2020	2021	Change	Percentage Change
Revenues				
Operating grants and contributions	$ 6,130,670	$ 7,002,993	$ 872,323	14.2%
Federal and state aid not restricted for specific purposes	63,005,878	63,111,909	106,031	0.2%
Interest and investment earnings	543,310	200,300	(343,010)	-63.1%
Miscellaneous	168,939	115,576	(53,363)	-31.6%
Total revenues	69,848,797	70,430,778	581,981	0.8%
Expenses				
Instruction	46,206,339	37,415,781	(8,790,558)	-19.0%
Instruction-related services	19,486,841	13,906,473	(5,580,368)	-28.6%
Pupil services	7,201,273	4,992,913	(2,208,360)	-30.7%
General administration	37,504	26,700	(10,804)	-28.8%
Plant services	589,690	437,154	(152,536)	-25.9%
Total expenses	73,521,647	56,779,021	(16,742,626)	-22.8%
Change in net position	$ (3,672,850)	$ 13,651,757	$ (17,324,607)	-471.7%

LONG TERM LIABILITIES

Total long-term liabilities increased by $7.73 million (15.4%). 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 $3,296,444, representing a 2.8% 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 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 2020-21 BUDGET

The implementation of the Local Control Funding Formula (LCFF) revamped the school finance system for the first time in forty years. With a goal of increasing local control, the new system encourages stakeholders to provide input in the development of the Local Control Accountability Plan (LCAP). The Charter's LCAP and the budget are aligned to the eight state priorities: *Basic Services, Implementation of State Standards, Course Access, Pupil Achievement, Other Pupil Outcomes, Parent Involvement, Pupil Engagement, and Student Climate.*

With the implementation of the State's Enacted 2020-21 Budget, the funding targets set forth by LCFF have been reached two years ahead of schedule. The Charter recognizes that the annual increases in LCFF revenues are now going to be limited to the statutory cost of living adjustment (COLA). In a declining enrollment Charter, the funds provided by the COLA may be completely offset by the loss of revenue due to the decline. Furthermore, the purchasing power promised under LCFF did not account for the rise in pension obligations (CalSTRS & CalPERS), and the continued underfunding (statewide) of Special Education and Transportation.

The global pandemic of Covid-19 has created uncertainty across our landscape over the past year. The COVID-19 recession has impacted the charter's revenue in 2020-21 with the adjustment of Average Daily Attendance being set by the state and not by the original date planned by the school to account for attendance. The state of California imposed apportionment deferrals to preserve the state's cash position to be paid in fiscal year 2021-22.

The Governing Board is committed to fiscal stability and fiscal solvency. Over the course of this year, there will be public meetings discussing the budget, budget priorities for 2021-22 and beyond, including the potential of future school ADA increases.

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, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 36,311,355
Receivables	8,031,290
Prepaid expenses	147,906
Capital assets, net of accumulated depreciation	3,296,444
Total Assets	47,786,995
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (note 6)	31,743,772
Deferred outflows on OPEB (note 7)	51,383
Total deferred outflows	31,795,155
LIABILITIES	
Accounts payable and other current liabilities	4,783,079
Unearned revenue	77,423
Long-term liabilities:	
Due within one year	675,992
Due in more than one year	57,126,845
Total Liabilities	62,663,339
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows on pensions (note 6)	5,407,355
Deferred inflows on OPEB (note 7)	150,153
Total deferred inflows	5,557,508
NET POSITION	
Invested in capital assets, net of related debt	3,296,444
Restricted	20,274
Unrestricted	8,044,585
Total Net Position	$ 11,361,303

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, 2021

		Program Revenues		Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	$ 37,415,781	$ -	$ 4,231,788	$ (33,183,993)
Instruction-related services:				
Instructional supervision	6,092,262	-	274,633	(5,817,629)
Instructional library, media and technology	2,585,404	-	-	(2,585,404)
School site administration	5,228,807	-	407,722	(4,821,085)
Pupil Services:				
All other pupil services	4,992,913	-	2,088,850	(2,904,063)
General administration:				
All other general administration	26,700	-	-	(26,700)
Plant services	437,154	-	-	(437,154)
Total governmental activities	$ 56,779,021	$ -	$ 7,002,993	(49,776,028)
General Revenues				
Taxes and subventions:				
Federal and state aid not restricted to specific purposes				63,111,909
Interest and investment earnings				200,300
Miscellaneous				115,576
Total general revenues				63,427,785
Change in net position				13,651,757
Net Position - beginning				(2,290,454)
Net Position - June 30, 2021				$ 11,361,303

The accompanying notes are an integral part of these financial statements.

VISIONS IN EDUCATION CHARTER SCHOOL

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2021

ASSETS	
Cash and cash equivalents	$ 36,311,355
Accounts receivable	8,031,290
Prepaid expenses	147,906
Total Assets	$ 44,490,551
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	$ 4,783,079
Unearned revenue	77,423
Total Liabilities	4,860,502
Fund balances	
Nonspendable	2,198,406
Restricted	20,274
Assigned	24,258,199
Unassigned	13,153,170
Total Fund Balances	39,630,049
Total Liabilities and Fund Balances	$ 44,490,551

VISIONS IN EDUCATION CHARTER SCHOOL

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2021

Total fund balances - governmental funds		$ 39,630,049
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	(337,236)	
Net		3,296,444
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	56,510,441	
Net OPEB Liability	616,404	
Compensated absences payable	675,992	
		(57,802,837)
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		51,383
Deferred inflows of resources relating to OPEB		(150,153)
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		31,743,772
Deferred inflows of resources relating to pensions		(5,407,355)
Total net position - governmental activities		$ 11,361,303

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

REVENUES	
LCFF sources	$ 61,794,887
Other state revenues	8,319,915
Other local revenues	315,982
Total revenues	70,430,784
EXPENDITURES	
Certificated salaries	27,495,631
Classified salaries	6,357,959
Employee benefits	14,958,008
Books and supplies	7,662,079
Services and other operating expenditures	9,143,826
Total expenditures	65,617,503
Net change in fund balances	4,813,281
Fund balances, July 1, 2020	34,816,768
Fund balances, June 30, 2021	$ 39,630,049

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, 2021

Total net change in fund balances - governmental funds		$ 4,813,281
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:	(94,925)	(94,925)
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:		(22,154)
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:		(41,519)
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:		8,997,074
Total change in net position - governmental activities		$ 13,651,757

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, 2021, 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, 2021.

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. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. 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.

N. 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.

O. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. 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.

U. 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, 2021 consist of the following:

Cash in County Treasury	$	34,260,855
Cash in revolving fund		2,050,500
Total cash held	$	36,311,355

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 300 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, 2021, 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, 2021, the Charter had no concentration of credit risk.

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions and Transfers	Deletions and Transfers	Balance June 30, 2021
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	(909)	(10,913)	-	(11,822)
Buildings and improvements	(67,106)	(61,084)	-	(128,190)
Furniture and equipment	(174,296)	(22,928)	-	(197,224)
	(242,311)	(94,925)	-	(337,236)
Depreciable assets, net	2,055,369	(94,925)	-	1,960,444
Capital assets, net	$ 3,391,369	$ (94,925)	$ -	$ 3,296,444

Depreciation expense for the year ended June 30, 2021 was allocated as follows:

Instruction	$ 71,996
Instructional Library and Technology	18,751
School Site Administration	839
Plant Services	3,339
Total depreciation expense	$ 94,925

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, 2021 is shown below:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Balance Due In One Year
Net pension liability	$ 48,804,626	$ 7,705,815	$ -	$ 56,510,441	$ -
Net OPEB liability	617,894	-	1,490	616,404	-
Compensated Absences	653,838	22,154	-	675,992	675,992
Totals	$ 50,076,358	$ 7,727,969	$ 1,490	$ 57,802,837	$ 675,992

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:

Nonspendable:	
Revolving Cash	$ 2,050,500
Prepaid Expenses	147,906
Total Nonspendable	2,198,406
Restricted:	
Other Restricted Local	20,274
Total Restricted	20,274
Assigned:	
PERS/STRS Increases	2,500,000
Technology Purchases	4,400,000
Building Purchase	3,000,000
Facilities Upgrades	500,000
Program Expansion	5,000,000
COVID-19 Cash Deferrals	6,182,207
Vacation Liabilities	675,992
COVID-19 Reserve	2,000,000
Total Assigned	24,258,199
Unassigned:	
Reserve for Economic Uncertainties	13,153,170
Total Unassigned	13,153,170
Total Fund Balances	$ 39,630,049

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 School 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 School 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, 2021 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	20.700%	20.700%	16.15%	16.15%

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 School 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, 2021, 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	$ 1,502,930	$ 4,200,374	$ 5,703,304
On behalf contributions - state	-	2,463,412	2,463,412
Total	$ 1,502,930	$ 6,663,786	$ 8,166,716

Pension Liabilities

As of June 30, 2021, the Charter School reported net pension liabilities for its proportionate share of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
CalPERS	$ 14,284,673
STRS	42,225,768
Total Net Pension Liability	$ 56,510,441

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The Charter School'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, 2020, 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, 2019 rolled forward to June 30, 2020 using standard update procedures. The Charter School's proportion of the net pension liability was based on a projection of the Charter School's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Charter School's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 measurement dates was as follows:

Measurement Dates	Fiscal Year	CalPERS	STRS
June 30, 2019	2019-20	0.04422%	0.03977%
June 30, 2020	2020-21	0.04656%	0.04357%
Change - Increase (Decrease)		0.00234%	0.00380%

For the fiscal year ended June 30, 2021, the Charter School recognized pension expense of $8,997,074. At June 30, 2021, the Charter School 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	$ 1,502,930	$ -	$ 6,663,786	$ -	$ 8,166,716	$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2019-20	181,802	295,688	55,767	1,128,809	237,569	1,424,497
Changes of Assumptions	567,602	-	12,285,843	-	12,853,445	-
Differences between Expected and Actual Experience	1,155,519	-	238,649	2,502,661	1,394,168	2,502,661
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	2,107,500	492,574	6,722,283	260,194	8,829,783	752,768
Net differences between projected and actual investment earnings on pension plan investments	262,091	-	-	727,429	262,091	727,429
Total	$ 5,777,444	$ 788,262	$ 25,966,328	$ 4,619,093	$ 31,743,772	$ 5,407,355

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, 2022. 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
2022	$ 1,289,972	$ 2,906,464	$ 4,196,436
2023	1,545,498	2,991,143	4,536,641
2024	550,695	3,317,394	3,868,089
2025	100,088	3,001,731	3,101,819
2026	-	1,551,984	1,551,984
Thereafter	-	914,732	914,732
Total	$ 3,486,253	$ 14,683,448	$ 18,169,701

Actuarial Assumptions

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
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)

The expected real rates of return by asset class are as follows:

	CalPERS		
Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 [a]	Real Return Years 11+ [b]
Global 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 Estate	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

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.

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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, 2020 measurement date, are summarized in the following table:

	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

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Charter School'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 School'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)	$ 20,536,822	$ 14,284,673	$ 9,095,703

	STRS		
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	$ 63,797,253	$ 42,225,768	$ 24,415,469

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, 2021, the Charter School 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, 2021, 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, 2021, 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, 2019 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.

7. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

Net OPEB Liability

The Charts Net OPEB Liability was measured as of June 30, 2020 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	2.79% as of June 30, 2019 Measurement Date
	2.66% as of June 30, 2020 Measurement Date
Salary increases	3.00% per year
General inflation rate	2.50% per year
Investment rate of return	2.66%
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, 2020	$ 617,894	$ -	$ 617,894
Changes for the year:			
Service cost	43,971	-	43,971
Interest	18,457	-	18,457
Plan experience	(86,457)	-	(86,457)
Employer contributions	-	2,391	(2,391)
Net investment income	-	-	-
Benefit payments	(2,391)	(2,391)	-
Changes of assumptions	24,930	-	24,930
Administrative expense	-	-	-
Net changes	(1,490)	-	(1,490)
Balances at June 30, 2021	$ 616,404	$ -	$ 616,404

7. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

Discount Rate:
The discount rate used to measure the total OPEB liability was 2.66 percent as of June 30, 2020 measurement date. The rate decreased from 2.79 percent; the rate used as of June 30, 2019 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 (1.66 percent) or 1-percentage-point higher (3.66 percent) than the current discount rate:

	1% Decrease (1.66%)	Discount Rate (2.66%)	1% Increase (3.66%)
Net OPEB liability (asset)	$ 650,838	$ 616,404	$ 582,875

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 (4.77 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)	$ 562,067	$ 616,404	$ 678,096

OPEB plan assets
The plan did not have any assets as of June 30, 2021.

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, 2021, the Charter recognized OPEB expense of $44,519. At June 30, 2021, 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	$ 45,422	$ 11,926
Differences between expected and actual experience	-	138,227
Net difference between projected and actual earnings on investments	-	-
Deferred contributions	5,961	-
Total	$ 51,383	$ 150,153

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
2022	$ (8,987)
2023	(14,948)
2024	(14,948)
2025	(14,948)
2026	(13,444)
Thereafter	(31,495)
Total	$ (98,770)

Payable to the OPEB Plan:
There were no amounts payable to the plan as of June 30, 2021.

8. EXCESS EXPENDITURES OVER APPRORIATION

For the year ended June 30, 2021, there were excess expenditures in the amount of $2,463,405 for employees related to the additional and CalSTRS On-Behalf contributions in the current year.

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, 2020*
Total Assets	$ 196,612,352
Deferred Outflows of Resources	1,899,536
Total Liabilities	82,789,071
Deferred Inflows of Resources	782,679
Net Position	$ 114,940,138
Revenues	$ 81,628,208
Expenditures	61,057,034
Change in Net Position	$ 20,571,174

* 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

In March 2020, the World Health Organization declared the novel coronavirus ("COVID-19") a global pandemic and recommended containment and mitigation measures worldwide. This contagious disease outbreak, which has continued to spread, and any related adverse public health developments, has adversely affected public education, workforces, economies, and financial markets globally, potentially leading to an economic downturn. It has also disrupted the normal operations of many businesses and organizations. It is not possible for management to predict the duration or magnitude of the adverse results of the outbreak and its disruptive effects on the Charter's operations and financial results at this time.

Management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2021 through October 13, 2021, 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, 2021

	Budget			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
REVENUES				
LCFF sources	$ 60,321,900	$ 61,794,888	$ 61,794,887	$ (1)
Other state revenues	5,467,116	5,856,507	8,319,915	2,463,408
Other local revenues	225,920	315,976	315,982	6
Total revenues	66,014,936	67,967,371	70,430,784	2,463,413
EXPENDITURES				
Certificated salaries	27,723,993	27,495,636	27,495,631	5
Classified salaries	6,555,532	6,357,964	6,357,959	5
Employee benefits	12,728,325	12,494,603	14,958,008	(2,463,405)
Books and supplies	6,069,888	7,662,081	7,662,079	2
Services and other operating expenditures	10,323,808	9,143,834	9,143,826	8
Total expenditures	63,401,546	63,154,118	65,617,503	(2,463,385)
Net change in fund balances	2,613,390	4,813,253	4,813,281	28
Fund balances, July 1, 2020	34,816,768	34,816,768	34,816,768	-
Fund balances, June 30, 2021	$ 37,430,158	$ 39,630,021	$ 39,630,049	$ 28

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, 2021

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]
Proportion of the net pension liability (asset)	0.04031%	0.04245%	0.04164%	0.04106%	0.03212%	0.04422%	0.04656%
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
Covered payroll [2]	$ 4,113,618	$ 4,669,807	$ 4,261,442	$ 4,682,371	$ 3,643,035	$ 5,609,487	$ 8,422,116
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%
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%
Proportionate share of aggregate employer contributions [3]	$ 484,214	$ 553,232	$ 591,829	$ 727,219	$ 658,005	$ 1,106,247	$ 1,743,378

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]
Proportion of the net pension liability (asset)	0.03101%	0.03279%	0.03360%	0.03283%	0.03800%	0.03977%	0.04357%
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
Covered payroll [2]	$ 12,831,441	$ 12,594,101	$ 14,283,394	$ 15,170,714	$ 17,931,431	$ 20,350,865	$ 26,411,368
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%
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%
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

[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, 2021

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]
Contractually required contribution [2]	$ 484,214	$ 553,232	$ 591,829	$ 727,219	$ 658,005	$ 1,106,247	$ 1,743,378
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)
Contribution deficiency (excess)	$ (10,206)	$ (47,174)	$ (129,353)	$ (102,867)	$ (739,665)	$ (216,269)	$ 240,448
Covered payroll [3]	$ 4,113,618	$ 4,669,807	$ 4,261,442	$ 4,682,371	$ 3,643,035	$ 5,609,487	$ 8,422,116
Contributions as a percentage of covered payroll [3]	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%

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]
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
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)
Contribution deficiency (excess)	$ (192,413)	$ (406,480)	$ (360,496)	$ (454,366)	$ (534,510)	$ (654,611)	$ 65,062
Covered payroll [3]	$ 12,831,441	$ 12,594,101	$ 14,283,394	$ 15,170,714	$ 17,931,431	$ 20,350,865	$ 26,411,368
Contributions as a percentage of covered payroll [3]	8.880%	10.730%	12.580%	14.430%	16.280%	17.100%	16.150%

(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, 2021

	2021	2020	2019	2018
Total OPEB liability				
Service cost	$ 43,971	$ 41,518	$ 43,982	$ 46,288
Interest	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	24,930	6,368	266,633	(22,670)
Benefit payments	(2,391)	(13,936)	(18,152)	(23,294)
Net change in total OPEB liability	(1,490)	51,848	(14,177)	17,759
Total OPEB liability - beginning	617,894	566,046	580,223	562,464
Total OPEB liability - ending (a)	$ 616,404	$ 617,894	$ 566,046	$ 580,223
Plan fiduciary net position				
Contributions - employer	$ 2,391	$ 13,936	$ 18,152	$ 23,294
Net investment income	-	-	-	-
Benefit payments	(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)	$ 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%
Covered-employee payroll	$ 3,298,516	$ 3,130,074	$ 3,143,880	$ 2,740,537
Charter's net OPEB liability as a percentage of covered-employee payroll	18.7%	19.7%	18.0%	21.2%

See notes to required supplementary information.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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.

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, 2021 were as follows:

	Excess Expenditures
General Fund	
Employee benefits	$ 2,463,405

The excess is not in accordance with Education Code 42600.

B - 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 seven 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.

1. PURPOSE OF SCHEDULES (CONTINUED)

C - 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 seven years are shown. In the future, as data becomes available, ten years of information will be presented.

	CalPERS	STRS
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
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

D - Schedule of Changes in the Charter's Net OPEB Liability and Related Ratios

Fiscal year 2018 was the first year of implementation, therefore only four 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	2.66%

SUPPLEMENTARY INFORMATION

VISIONS IN EDUCATION CHARTER SCHOOL

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2021

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,
Katie McCleary	Chairperson	2021
Mark Holman	Vice Chairperson	2023
Thomas Knox	Member	2022
Ivory Rubin	Member	2020
Vera Vaccaro	Member	2023
Betty Brady	Secretary	N/A

ADMINISTRATION

Gary Bowman
Interim Superintendent

Tom Tafoya
Chief Operations Officer

Larry Falcon
Controller

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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, 2021

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, 2021

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, 2021

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, 2021

	Adopted Budget 2021/2022	Actuals 2020/2021	Actuals 2019/2020	Actuals 2018/2019
General Fund				
Revenues and Other Financial Sources	$ 74,937,508	$ 70,430,784	$ 69,848,297	$ 64,029,144
Expenditures	72,560,800	65,617,503	66,838,799	59,475,607
Other Uses and Transfers Out	-	-	-	-
Total Outgo	72,560,800	65,617,503	66,838,799	59,475,607
Change in Fund Balance	2,376,708	4,813,281	3,009,498	4,553,537
Ending Fund Balance	$ 42,006,757	$ 39,630,049	$ 34,816,768	$ 31,807,270
Available Reserves	$ 41,986,482	$ 13,153,169	$ 8,948,171	$ 25,272,667
Reserve for Economic Uncertainties	$ -	$ 13,153,169	$ 8,948,170	$ 9,542,181
Unassigned Fund Balance	$ 41,986,482	$ -	$ 1	$ 15,730,486
Available Reserves as a Percentage of Total Outgo	57.9%	20.0%	13.4%	42.5%
Total Long-Term Debt	$ 49,400,366	$ 57,802,837	$ 50,076,358	$ 44,593,046
Average Daily Attendance at P-2	6,898	6,342	6,342	5,831

The general fund balance has increased by $7,822,779 over the past two years.

The Charter experienced an operating surplus over the past year and anticipates incurring an operating surplus during fiscal year 2021-2022.

Total long-term liabilities have increased by $13,209,791 over the past two years due to the increase in the net pension and net OPEB liabilities.

Average Daily Attendance (ADA) has increased by 511 over the past two years. The Charter anticipates an increase of 556 ADA for the fiscal year 2021-2022.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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 July 2021 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, 2021, 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 2020-21 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, 2021.

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 2020-21 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 and Distance Learning	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Instructional Time	No, see below
Instructional Materials	
General Requirements	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below

Local Education Agencies Other Than Charter Schools

Description	Procedures Performed
Early Retirement Incentive	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
K-3 Grade Span Adjustment	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
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

Charter Schools

Description	Procedures Performed
Independent Study-Course Based	No, see below
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Charter School Facility Grant Program	No, see below

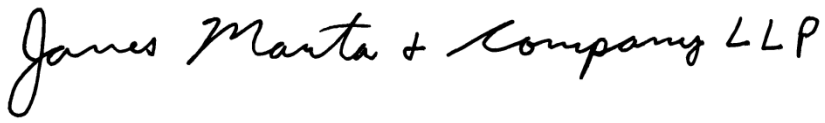
We did not perform any procedures related to Attendance and Distance Learning, Teacher Certification and Misassignments, Kindergarten Continuance, Instructional Time, Instructional Materials, Ratio of Administrative Employees to Teachers, Classroom Teacher Salaries, Early Retirement Incentive, Gann Limit Calculation, School Accountability Report Card, 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 Independent Study-Course Based because it was not offered in the current year.

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, 2021.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 13, 2021

James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

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, 2021, 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 13, 2021.

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
Certified Public Accountants
Sacramento, California
October 13, 2021

FINDINGS AND RECOMMENDATIONS

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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 2020-21 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, 2021

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, 2021

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-19

MEETING DATE: 06/28/2022

SUBJECT: 2023-2024 School Year Calendar

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

DEPARTMENT: Labor Relations

ACTION REQUESTED:
The superintendent is recommending that the board approve corrections to the 2023-2024 school year calendar which was adopted on June 22, 2021.

RATIONALE/BACKGROUND:
San Juan Unified works to develop a school year calendar that meets the learning needs of students, accommodates families, and provides for professional learning opportunities for our teachers and staff. District staff in collaboration with the San Juan Teachers Association presented the 2023-2024 school year calendar with minor errors. No substantive changes, such as dates or instructional days will be changed by this action.

ATTACHMENT(S):
A: San Juan Unified School District 2023-2024 School Year Calendar (corrected)

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/06/2022, 06/20/2022

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: Daniel Thigpen, Senior Director, Labor Relations DT

APPROVED BY: Kent Kern, Superintendent of Schools KK

San Juan Unified School District
2023-2024 School Year Calendar

	FIRST WEEK					SECOND WEEK					THIRD WEEK					FOURTH WEEK					FIFTH WEEK					School Days Elem	School Days Sec	Non-Inst Day	Optional Days
	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F				
July	~~3~~	~~4~~	~~5~~	~~6~~	~~7~~	~~10~~	~~11~~	~~12~~	~~13~~	~~14~~	~~17~~	~~18~~	~~19~~	~~20~~	~~21~~	~~24~~	~~25~~	~~26~~	~~27~~	~~28~~	~~31~~								
August		~~1~~	~~2~~	~~3~~	4	~~7~~	**8**	**9**	**10**	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31		16	16	2	
September					1	**4**	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	20	20		
October	~~2~~	3	4	5	6	9	10	11	12	13	16	17	18	19	20	23	24	25	26	27	30	31				21	21		
November			1	2	3	6	7	8	**9**	**10**	13	14	15	16	17	~~20~~	~~21~~	~~22~~	**23**	**24**	27	28	29	30		15	15	1 (Elem & K8)	1 (MS & HS)
December					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	~~22~~	**25**	**26**	**27**	**28**	**29**	15	15		
January	**1**	~~2~~	~~3~~	~~4~~	~~5~~	**8**	9	10	11	12	**15**	16	17	18	19	22	23	24	25	26	29	30	31			16	16	1 (MS & HS)	1 (Elem & K8)
February				1	2	5	6	7	8	9	12	13	14	15	16	**19**	**20**	~~21~~	~~22~~	~~23~~	26	27	28	29		16	16		
March					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	~~25~~	~~26~~	~~27~~	~~28~~	**29**	16	16		
April	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	~~26~~	29	30				21	21		
May			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	**27**	28	29	30	31	22	22		
June	3	**4**	**5**	~~6~~	~~7~~	~~10~~	~~11~~	~~12~~	~~13~~	~~14~~	~~17~~	~~18~~	~~19~~	~~20~~	~~21~~	~~24~~	~~25~~	~~26~~	~~27~~	~~28~~						2	2	1	

Holidays

September 4, Labor Day
November 10, Veterans' Day (Observed)
November 23, Thanksgiving Day
November 24, Local Holiday
December 25, Christmas Day
December 26, 27, 28, 29, Winter Recess
January 1, New Year's Day
January 15, Martin Luther King, Jr. Day
February 19, Presidents' Day
February 20, Lincoln's Day Observed
March 29, Local Holiday
May 27, Memorial Day

First/Last Day of Service
August 8 - June 5

Student First/Last Day
August 10 - June 4

***Non-Instructional Days**
August 8- Staff Development Day
August 9 - Teacher Work Day
November 9 - Elementary & K8 Teacher Work Day
November 9 - MS & HS Teacher PD Day (optional)
January 8 - MS & HS Teacher Work Day
January 8- Elementary & K8 Teacher PD Day(optional)
June 5 - Teacher Work Day (185 day or less only)

Work Days	180	180	
Non-Instructional Days*			6
Total Days			186

Semester Dates - Secondary (MS & HS)
August 10 - January 8 = 87 Days
January 9 - June 4 = 93 Days

Trimester Dates - Elementary & K8
August 10 - November 9 (14 weeks)
November 13 - March 1 (12 weeks)
March 4 - June 5 (12 weeks)

*Plus 2 Staff Development Days (Legislative-Non ADA): as determined per site

Strike through days represent "School Recess Days"

Board Approved:

ATTACHMENT A

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-20

MEETING DATE: 06/28/2022

SUBJECT:
Coronavirus Aid, Relief, and Economic Security Act (CARES) Budget Modification

DEPARTMENT:
Early Childhood Education

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

ACTION REQUESTED:
The superintendent is recommending that the board approve the Coronavirus Aid, Relief, and Economic Security Act (CARES) budget modification.

RATIONALE/BACKGROUND:
Original budget for additional hours and subbing for staff was over-projected. With budget for staff and subs adjusted, funding will now be utilized to purchase supplies to streamline social distancing for sign in/out, increase student health and safety, assist with teacher wellness, and provide students with educational resources.

ATTACHMENT(S):
A: Request for Modification-Head Start Cares Act Covid-19 Funds

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FISCAL IMPACT:
Contract Budget: N/A
Additional Budget: N/A
Funding Source: Federal Child Care & Development Programs

Current Year Only ☒ On-going ☐

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

PREPARED BY: Lisa Teal, Program Manager, Early Childhood Education

APPROVED BY: Amberlee Townsend-Snider, Assistant Superintendent, Elementary Education and Programs AT
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

HEAD START/EARLY HEAD START--REQUEST FOR MODIFICATION

Delegate/Partner: San Juan Unified School District

Funding Source: Head Start Cares Act/Covid-19

Agreement Number: 22C6651S0

Date: 5/20/2022

I. I/We are requesting the following exhibit(s), attached to the agreement contract referenced above, be modified:

(please check all that apply)

Program Approach	_____	Budget	X
Calendar	_____	Identification of Head Start Centers	_____
Summary of Federal Funds	_____	Component Plan (Head Start)	_____
Other: _____	_____		

II. The requested changes are:

_____ Program Approach changes – Please attach all forms that will be impacted by proposed change.

__X__ Budget changes – Please attach a draft of the modified budget which shows the fiscal impact of the proposed changes and a discussion of the impact (if any) of the changes on the operation of the program.

Requested Changes:

1) Personnel: The requested change is to allow the reduction of the original $177,985 budgeted for personnel expenses by a total of $92,985. This change would set the new budget for Personnel at $85,000.

2) Fringe: The requested change is to allow the reduction of the original $45,655 budgeted for fringe expensed by a total of $27,975. This change would set the new budget for Fringe at $17,680.

3) Supplies: The requested change is to allow the increase of the original $370,866 budgeted for supply expenses by a total of $294,728. This change would set the new budget for Supplies at $665,594.

4) Other: The requested change is to allow the reduction of the original $330,000 budgeted for other expenses by a total of $173,768. This change would set the new budget for Other at $156,232.

III. The requested changes are justified based on the following:

Funds within the Personnel budget were to be used for additional hours for Certificated and Classified Staff for either sanitation of classrooms purposes or to help with additional assignments. The related salary and benefits cost of these additional hours were over- projected. Therefore, budgets for Personnel and Fringe have been re-align to match expected expenses. The increase in supplies will be used towards purchases that will enable ECE to streamline social distancing student sign in/out, increase student health and safety, assist with teacher wellness, and provide students with school supplies. Funds set aside in the Other category of the budget was to be used for "Substitute costs of Teachers, CDAs and Rec Aids to support staff". As a result of staff shortages withing ECE, sub-costs came in lower than previously projected, due to the lack of available subs.

IV. I am authorizing that this request be submitted to SETA on behalf of the program referenced above and do so pursuant to the Resolution Authorizing Execution of Service Provider Subgrant/Delegate Agency Agreement/Service Contract from the Sacramento Employment and Training Agency included in this agreement contract.

DATE: 5/23/2022

Lisa Teal
(Authorized Signature)

Lisa Teal
(Typed Name)

ECE Program Manager
(Title)

REQUEST FOR MODIFICATION (Continued)

APPROVED BY POLICY COMMITTEE (if required):

DATE OF MEETING:_____

DATE:_____

_____
(Signature of Chairperson, Policy Committee)

Kara Long
(Typed Name)

APPROVED BY GRANTEE:

DATE:_____

_____
(Denise Lee, Head Start Deputy Director)

For Internal Use Only

Tracking:

Date Received: _____
Date Approved: _____

_____
(CFS Program Manager)

Date Approved: _____

_____
(Victor Han, Fiscal Manager)

Comments:

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-21

MEETING DATE: 06/28/2022

SUBJECT: School Plan for Student Achievement (SPSA)

DEPARTMENT: Office of Student Learning Assistance

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

ACTION REQUESTED:
The superintendent is recommending that the board approve the School Plans for Student Achievement (SPSA) and corresponding budgets for each school site, including those that have been identified for Comprehensive Support and Improvement (CSI).

RATIONALE/BACKGROUND:
San Juan Unified School District schools annually review and revise their school plans based on current data analysis and the latest research using a collaborative process involving members of the school community. Division of Teaching and Learning staff have worked with site leaders to ensure that their plans include a comprehensive needs assessment, stakeholder input and the identification of resource inequities. The SPSA outlines specific strategies for improving student outcomes through goals and actions that are aligned to the district's Strategic Plan and the Local Control and Accountability Plan (LCAP) and comply with federal program regulations. The SPSA provides site leaders and stakeholders with the opportunity to collaborate around goals and actions to mitigate resource inequities and promote equitable student outcome. The SPSA is an additional tool to advance our focus on strategic results.

Following anticipated approval by the board, these plans will be posted online to enhance communication and transparency for parents and community members. The SPSAs will be translated for schools having a population of 15% or more of a particular language as required by the California Department of Education.

ATTACHMENT(S):
N/A

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FISCAL IMPACT:
Current Budget: $ 15,431,807
Additional Budget: $ N/A
Funding Source: Supplemental
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 1 Focus: 7
Action: Measurable Outcomes

Strategic Plan: N/A

PREPARED BY: Crista Koch, Program Manager, Title I
Gwyn Dellinger, Director, Office of Student Learning Assistance

APPROVED BY: Debra Calvin, Ed.D., Assistant Superintendent, Educational Services DC
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-22

MEETING DATE: 06/28/2022

SUBJECT: Sacramento Food Bank and Family Services Partner Agency Capacity Grant

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 implementation of the following grant:

•Sacramento Food Bank and Family Services Partner Agency Capacity Grant, Winter 2022

RATIONALE/BACKGROUND:
The Sacramento Food Bank and Family Services Partner Agency Capacity Grant will provide funds to the McKinney-Vento Homeless Education Program to purchase equipment for the district's food distribution program. This new equipment will enable San Juan Unified to store more food, expand nutritional offerings, increase the number of families receiving food services and offer a monthly food distribution event for the community. It is estimated that this expansion will enable San Juan Unified to double the number of families receiving monthly food services. Further, in an effort to support the district's growing number of refugee families, there will be an emphasis on the availability of Halal and other culturally appropriate foods.

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FISCAL IMPACT:
Current Budget: $0
Additional Budget: $16,031
Funding Source: Sacramento Food Bank and Family Services
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☒ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 2 Focus: 2
Action: 5
Strategic Plan: 2

PREPARED BY: Robyn Caruso, Program Specialist, Grants and Special Projects

APPROVED BY: Trent Allen, APR, Chief of Staff TA
Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-23

MEETING DATE: 06/28/2022

SUBJECT: Frank Nigro Columbian Foundation Supporting People with Intellectual Disabilities, Inc. Grant

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 implementation of the following grant (if funded):

•Frank Nigro Columbian Foundation Supporting People with Intellectual Disabilities, Inc. Grant, 2022

RATIONALE/BACKGROUND:
The Frank Nigro Columbian Foundation Supporting People with Intellectual Disabilities, Inc., Grant will provide funds to Laurel Ruff Transition School to support students in building independence through vocational programs and community engagement activities. Funds will be used to buy materials for Laurel Ruff's housekeeping, landscaping and hospitality programs, while teaching students valuable vocational skills. Additionally, grant funds will also support the school's community-based instruction program as well as provide transportation for 25 students to attend Camp Winthers.

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FISCAL IMPACT:
Current Budget: $0
Additional Budget: $10,000
Funding Source: Frank Nigro Columbian Foundation
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☒ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 1 Focus: 6
Action: N/A

Strategic Plan: 1 and 2

PREPARED BY: Robyn Caruso, Program Specialist, Grants and Special Projects

APPROVED BY: Trent Allen, APR, Chief of Staff TA
Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-24

MEETING DATE: 06/28/2022

SUBJECT: Indian Education Formula Grant Program 2022-2023

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:

• Indian Education Formula Grant Program, 2022-2023

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 children 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 such activities as culturally-responsive after-school programs, native language classes, suicide prevention workshops, tutoring, and dropout prevention as well as parent engagement opportunities.

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FISCAL IMPACT:
Current Budget: $35,158
Additional Budget: $29,020
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
Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-25

MEETING DATE: 06/28/2022

SUBJECT: Classified School Employee Teacher Credentialing Program Grant

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 implementation of the following grant (if funded):

• Classified School Employee Teacher Credentialing Program Grant, 2021-2026

RATIONALE/BACKGROUND:
The Classified School Employee Teacher Credentialing Program Grant will supplement the district's efforts in supporting classified staff in obtaining their teaching credential. These grant funds would specifically support the health and welfare benefits of employees who become residents in the newly launched San Juan-Alder Graduate School of Education Teacher Residency Program. Classified staff who enroll in the teacher residency program will take a one-year educational leave of absence. Previously, staff had lost their health benefits while in this status. The loss of these vital benefits has been a barrier to many classified staff being able to return to school full-time to obtain their credential. The district will cover the remaining health and welfare benefit costs that are not covered by the grant.

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FISCAL IMPACT:
Current Budget: $0
Additional Budget: $600,000
Funding Source: CA Commission on Teacher Credentialing
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☒ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 1 Focus: 9
Action: N/A

Strategic Plan: N/A

PREPARED BY: Robyn Caruso, Program Specialist, Grants and Special Projects

APPROVED BY: Trent Allen, APR, Chief of Staff TA
Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-26

MEETING DATE: 06/28/2022

SUBJECT: Strengthening Career and Technical Education for the 21st Century Act (Perkins V) Grant 2022-2023

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 implementation of the following grant (if funded):

• Strengthening Career and Technical Education for the 21st Century Act (Perkins V), 2022-2023

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: 06/20/2022

FISCAL IMPACT:
Current Budget: $380,585
Additional Budget: $476,673
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
Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-27

MEETING DATE: 06/28/2022

SUBJECT: Agricultural Career Technical Education Incentive Grant 2022-2023

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):

• Agricultural Career Technical Education Incentive Grant, 2022-2023

RATIONALE/BACKGROUND:
The Agricultural Career Technical Education Incentive Grant will provide funds to Casa Roble Fundamental High School to improve quality and implementation of its agricultural vocation education program. The goal of the program is to maintain a high quality, comprehensive agricultural vocation program and ensure a constant source of employable, trained and skilled individuals.

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

FISCAL IMPACT:
Current Budget: $3,701
Additional Budget: $5,096
Funding Source: California Department of Education
Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☒ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 1 Focus: 5 and 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
Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-28

MEETING DATE: 06/28/2022

SUBJECT: Lease Amendment No. 4 for John Barrett Middle School New Construction Project

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. 4030, approving the fourth amendment to the lease agreement for John Barrett Middle School new construction project between San Juan Unified School District and Landmark Modernization Contractors dba Landmark Construction.

RATIONALE/BACKGROUND:
The board approves the lease to be amended to extend the Exhibit C Lease Payment Schedule for the completion of punchwork associated with building Q and building R and the soccer field construction and punch list to distribute the May and June 2022 scheduled lease payments across the months of May-December 2022 and start the post-construction in January 2023-December 2023.

ATTACHMENT(S):
A: Resolution No. 4030
B: Lease Amendment No. 4

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

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 NA

APPROVED BY: Frank Camarda, Chief Operations Officer
Kent Kern, Superintendent of Schools KK

RESOLUTION NO. 4030

RESOLUTION BY THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING LEASE AMENDMENT #4 BARRETT MIDDLE SCHOOL – NEW CONSTRUCTION SJUSD PROJECT #004-9512-P1

WHEREAS, section 17406 of the Education Code authorize school districts, including the San Juan Unified School District ("District"), to use the lease-leaseback procurement process;

WHEREAS, the District Board of Education ("Board") previously approved the award of the Site Lease and Facilities Lease to Landmark Modernization Contractors dba Landmark Construction for this Project per Resolution No. 2978, Facilities Lease Preconstruction Services was amended to the amount of $398,331.00 and Total Base Rent in the amount of $27,796,165.00 per Resolution No. 3057; and

WHEREAS, Section 4.2. Terms of the Facilities Lease shall be amended to forty-six (46) months, consisting of the total of the time a) to perform Phase 1 Preconstruction Services, estimated to require fifteen (15) months, b) to construct the project estimated to be nineteen (19) months including punch list, and c) to perform a post-construction period to twelve (12) consecutive months; and

WHEREAS, Exhibit C is amended to revise the Lease Payment Schedule and CSI/TBR Calculation Breakdown; 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 Term of this Facilities Lease as outlined in Amendment #4

Section 3. The Board approves the revised Exhibit C Lease Payment Schedule & CSI/TBR of the Facilities Lease Agreement as outlined in Amendment #4

Total Base Rent - Preconstruction	$100,632.00
Changes by Prior Amendment #1	$398,331.00
Changes by Prior Amendment #2	$27,296,202.00
Changes by Amendment #3	$0.00
Net Changes by Amendment #4	**$0.00**
Final Total Base Rent	**$27,796,165.00**

The foregoing Resolution was adopted by the San Juan Unified School District Board of Education at a meeting of the Board on June 28, 2022, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Michael McKibbin, Ed.D., President
San Juan Unified School District
Board of Education

ATTESTED TO:

By: _____
Pam Costa, Clerk
San Juan Unified School District
Board of Education

San Juan Unified School District
3738 Walnut Avenue, Carmichael, CA 95608
Telephone (916) 971-7700 Main number
Construction Dept: (916) 971-5780/Office (916) 971-5707 Fax

Kent Kern, Superintendent of Schools
Frank Camarda, Chief Operations Officer

Facilities Lease Amendment #04
Barrett MS New Construction
DSA App. 02-118610/Facilities Lease Agreement#006460
SJUSD Project #004-9512-P1

Effective **June 28, 2022,** the Facilities Lease Agreement dated **February 25, 2020** between the San Juan Unified School District and **Landmark Modernization Contractors dba Landmark Construction** for the **Barrett MS New Construction** is amended to extend the Exhibit C Lease Payment Schedule for the completion of punchwork associated with Bldg Q and Bldg R and the soccer field construction and punchlist. The following sections are amended:

1. Section 4.2 The Term of this Facilities Lease shall be amended to ~~forty (40)~~ **forty-six (46) months**, consisting of the total of the time a) to perform Phase I, Preconstruction Services, estimated to require **fifteen (15) months**, b) to construct the project estimated to be ~~thirteen (13) months~~ **nineteen (19) months including punchlist**, and c) to perform a post-construction period of **twelve (12) consecutive months**, subject to the right of the District not to implement Phase II or to terminate earlier in accordance with this Facilities Lease.
2. Exhibit C **Lease Payment Schedule** is amended to distribute the May and June 2022 scheduled lease payments across the months of May – December 2022 and start the post-construction in January 2023 – December 2023. (See page 2)

Original Total Base Rent	$101,632.00
Changes by Prior Amendments #01 / #02 / #03	$27,694,533.00
Net Change by this Amendment #04	$0.00
Revised Total Base Rent	$27,796,165.00

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: Assistant Superintendent, Operations, Facilities and Transportation

Landmark Modernization Contractors dba Landmark Construction
A California Corporation

Ryan J. Andersen Digitally signed by Ryan J. Andersen DN: C=US, E=randersen@landmarkconst.net, O=LANDMARK CONSTRUCTION, CN=Ryan J. Andersen Date: 2022.06.08 13:20:40-07'00'

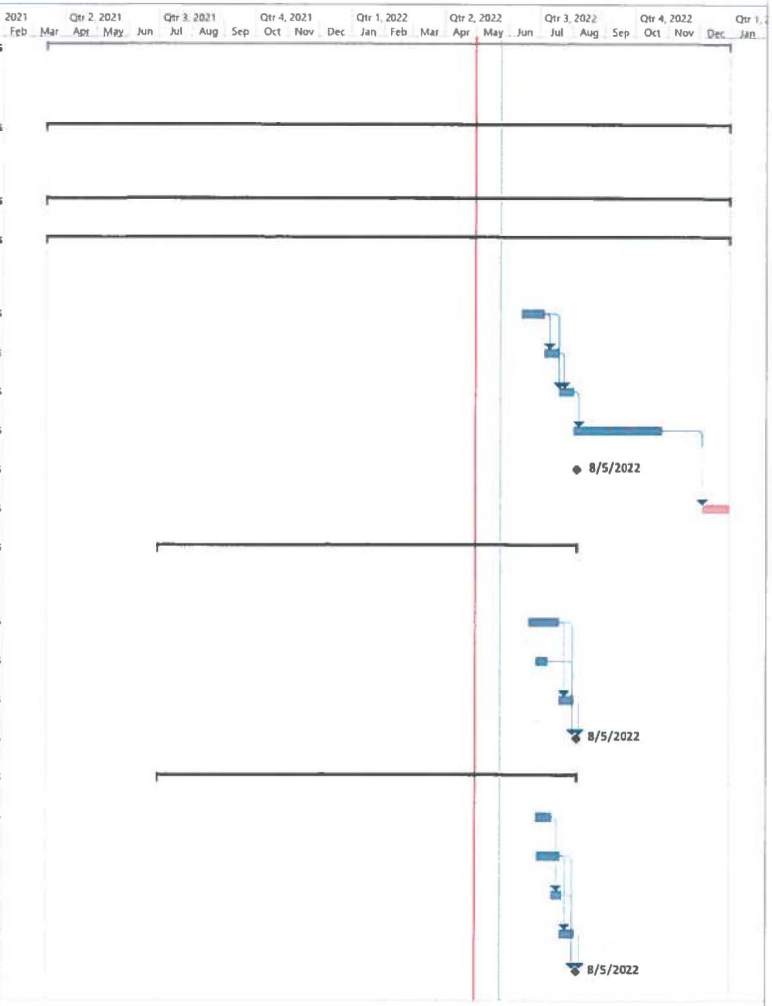
By:_____
Ryan Anderson
Title: Project Manager

Federal Tax Identification Number:
68-0485893

Barrett ES NEW CONSTRUCTION - Amendment #04 EXHIBIT C LEASE PAYMENT SCHEDULE		
A	B	C
Item No	**Month**	**Lease Payment**
PC	Preconstruction Services	$ 101,632.00
1	June 2021 Lease Payment (Revised B&I)	$ 2,308,136.00
2	July 2021 Lease Payment (Remove SM & FR overages)	$ 1,763,175.00
3	August 2021 Lease Payment	$ 1,763,175.00
4	September 2021 Lease Payment	$ 1,763,175.00
5	October 2021 Lease Payment	$ 1,763,175.00
6	November 2021 Lease Payment	$ 1,763,175.00
7	December 2021 Lease Payment	$ 1,763,175.00
8	January 2022 Lease Payment	$ 1,763,175.00
9	February 2022 Lease Payment	$ 1,763,175.00
10	March 2022 Lease Payment	$ 1,763,175.00
11	April 2022 Lease Payment	$ 1,763,175.00
12	***May 2022 Lease Payment (AM #3 $1,763,175)***	***$ 440,794.00***
13	***June 2022 Lease Payment (AM #3 $1,763,175)***	***$ 440,794.00***
14	***July 2022 Lease Payment***	***$ 440,794.00***
15	***August 2022 Lease Payment***	***$ 440,794.00***
16	***September 2022 Lease Payment***	***$ 440,794.00***
17	***October 2022 Lease Payment***	***$ 440,794.00***
18	***November 2022 Lease Payment***	***$ 440,794.00***
19	***December 2022 Lease Payment***	***$ 440,792.00***
20	***January 2023 Post Construction Payment***	***$ 164,346.00***
21	***February 2023 Post Construction Payment***	***$ 146,118.00***
22	***March 2023 Post Construction Payment***	***$ 146,118.00***
23	***April 2023 Post Construction Payment***	***$ 146,118.00***
24	***May 2023 Post Construction Payment***	***$ 146,118.00***
25	***June 2023 Post Construction Payment***	***$ 146,118.00***
26	***July 2023 Post Construction Payment***	***$ 146,118.00***
27	***August 2023 Post Construction Payment***	***$ 146,118.00***
28	***September 2023 Post Construction Payment***	***$ 146,118.00***
29	***October 2023 Post Construction Payment***	***$ 146,118.00***
30	***November 2023 Post Construction Payment***	***$ 146,118.00***
31	***December 2023 Post Construction Payment***	***$ 146,118.00***
	Total Lease Payments (Inc PC)	$ 25,339,512.00
	Contingencies:	
	Contractor Contingency	$ 688,929.00
	District Contingency (Incl BR, SM, & FR overage)	$ 1,767,724.00
	Total Contingencies	$ 2,456,653.00
	TOTAL BASE RENT	**$ 27,796,165.00**

John Barrett Master Schedule Update April 2022
04-30-22

ID	Task Mode	% Complete	Task Name	Duration	Start	Finish	Predecessors	Successors	Start Slack
0		69%	**John Barrett Middle School Modernization & New Construction**	**459 days**	**Mon 3/15/21**	**Fri 12/30/22**			**0 days**
1		69%	**John Barrett Middle School Modernization & New Construction**	**459 days**	**Mon 3/15/21**	**Fri 12/30/22**			**0 days**
3		69%	**Phase 2 Construction**	**459 days**	**Mon 3/15/21**	**Fri 12/30/22**			**0 days**
4		47%	**Phase 2 Site Utilities Sheets C4.3 & C4.4 Including South Parking**	**459 days**	**Mon 3/15/21**	**Fri 12/30/22**			**0 days**
47		0%	Irrigation Branch Lines at Soccer Fields	15 days	Tue 6/14/22	Tue 7/5/22	44	49,48	25 days
48		0%	Fine Grade Soccer Field	10 days	Wed 7/6/22	Tue 7/19/22	47	49	25 days
49		0%	Seed Soccer Fileds	10 days	Wed 7/20/22	Tue 8/2/22	45,47,48	52	25 days
52		0%	Field Germination & Maitinence	60 days	Wed 8/3/22	Wed 10/26/22	49	56	25 days
55		0%	Turn Parking & Hardcourts Over to District	0 days	Fri 8/5/22	Fri 8/5/22	54,53		0 days
56		0%	Soccer Field Punch List & Accepance	19 days	Mon 12/5/22	Fri 12/30/22	52		0 days
58		83%	**Building R - Science Building (6/7/21 - 8/5/22)**	**280 days**	**Wed 6/30/21**	**Fri 8/5/22**			**0 days**
171		0%	Punch List Work	20 days	Tue 6/21/22	Tue 7/19/22	170,127	174,173	3 days
172		0%	HVAC Commissioning	8 days	Tue 6/28/22	Fri 7/8/22	156,164,167	174	20 days
173		0%	Weather Days	10 days	Wed 7/20/22	Tue 8/2/22	171	174	3 days
174		0%	Complete Punch List Work - Building R	0 days	Fri 8/5/22	Fri 8/5/22	172,171,173		0 days
176		70%	**Building Q - Gym (6/7/21 - 8/5/22)**	**280 days**	**Wed 6/30/21**	**Fri 8/5/22**			**0 days**
300		0%	TAB report	10 days	Tue 6/28/22	Tue 7/12/22	298	305	10 days
304		0%	Punch List Work	15 days	Wed 6/29/22	Wed 7/20/22	302FS-1 day,303FS-1 day	307,306	2 days
305		0%	HVAC Commissioning	8 days	Wed 7/13/22	Fri 7/22/22	288,289,300	307	10 days
306		0%	Weather Days	10 days	Thu 7/21/22	Wed 8/3/22	304	307	2 days
307		0%	Complete Punch List Work - Building Q	0 days	Fri 8/5/22	Fri 8/5/22	305,306,304		0 days



Project: John Barrett Middle Scho
Status Date: Sat 4/30/22

Task	Project Summary	Manual Task	Start-only	Deadline	Manual Progress		
Split	Inactive Task	Duration-only	Finish-only	Critical			
Milestone	Inactive Milestone	Manual Summary Rollup	External Tasks	Critical Split			
Summary	Inactive Summary	Manual Summary	External Milestone	Progress			

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-29

MEETING DATE: 06/28/2022

SUBJECT: Certification of Absence: Zima Creason

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

DEPARTMENT: Administration

ACTION REQUESTED:
The board is asked to certify that the June 14, 2022, absence of Board Member Zima Creason occurred due to illness.

RATIONALE/BACKGROUND:
Per Education Code Section 35120(c) and Board Bylaw 9250, a board member may be compensated for a missed meeting due to illness, jury duty, performing services outside the meeting for the school district or a hardship deemed acceptable by the board.

ATTACHMENT(S):
N/A

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

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

APPROVED BY: Kent Kern, Superintendent of Schools KK

:sc

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-1

MEETING DATE: 06/28/2022

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 are aligned to state priority areas 4, 5, 6 and 8. Local indicators are based on data collected at the local level and are 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: 06/20/2022

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: Gianfranco Tornatore, Ed.D., Director, Continuous Improvement and LCAP

APPROVED BY: Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

California School Dashboard: Local Indicators

Presented to the Board of Education

June 28, 2022

San Juan Unified School District

Presentation Overview

- California School Dashboard Indicators
- San Juan Unified Local Indicators
- California School Dashboard Reboot and Release

State Accountability Dashboard: Local Indicators

San Juan Unified School District

Data Reviewed

State Priority Areas	California Dashboard Indicators		Additional LCAP Metrics	Community Voice
	State Indicator	Local Indicator		
1. Basic Services		Teacher Assignments, Instructional Materials, Facilities		Educational Partner Voice
2. State Standards		Implementation of Academic Standards*		
3. Parent Involvement		Parent and Family Engagement*	EL, SED, FY, SWD Parent Leadership Roles	
4. Student Achievement	ELA and Math Achievement (3rd-8th, 11th) English Learner Progress		EL Reclassification	
5. Student Engagement	Chronic Absence Rate (K-8th) Graduation Rate (HS)		Attendance Rate Dropout Rate	
6. School Climate	Suspension Rate	Climate Survey: Students (4th-12th)	Expulsion Rate Climate Survey: Parents and Staff (districtwide)	
7. Course Access		Access to a Broad Course of Study		
8. Other Student Outcomes	College and Career (HS)		Course Grades Text Level/iReady (K-2nd) IM1 Completion Science Achievement	

**Completed using State Self-Reflection Tool*

State Accountability Dashboard: Local Indicators

3

San Juan Unified School District

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

4

San Juan Unified School District

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: 9/28/2021
- School Accountability Report Cards approved: 1/25/2022

Results:

- Teacher misassignments: 0%
- 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: 3-4
- Standards Aligned Instructional Materials: 4-5
- Policies and Programs to Support Instruction: 3-4
- Progress Implementing Standards: 3-4
- 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
- Building Partnerships for Student Outcomes: 3
- Seeking Input for Decision-Making: 3

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 (i.e. families, staff, students, targeted groups).
- 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 and focus group input.

Focus Group Participants:

- Members from educational partner groups engaged throughout the year in the development of district plans
- 57 focus group participants
  - 15 Family/Community Members
  - 19 Staff
  - 23 Students

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, 2022 - March 4, 2022
- Students: 4th-12th grade

Results: Percent of students (grades 4-12) who responded “agree” or “strongly agree”.

- High Expectations and Caring Relationships: 72.1%
- Participation, Engagement, Motivation: 67.4%
- School Culture and Sense of Belonging: 64.5%
- Safety: 66.4%

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 cards.

- TK-5th Grade: 89.5%
  - ELA: 99.7%, Math: 99.6%, Science: 95.2%, Social Science: 91.5%, Physical Education: 95.1%
- 6th-8th Grade: 94.9%
  - ELA: 99.7%, Math: 99.3%, Science: 98.2%, Social Science: 97.8%, Physical Education: 99.6%
- 9th-12th Grade: Met course enrollment percentage for graduation
  - ELA: 95.4%, Math: 87.1%, Science: 74.5%, Social Science: 81.2%, Physical Education: 69.5%, World Language: 69.5%, VAPA: 43.9%

Dashboard Reboot and Release

- December 2022: Release of State and Local Indicators
- State Indicators
  - Only **status** will be reported for all indicators
  - No **change** means **no performance colors**
  - No College and Career Indicator (CCI)
- New Federal Law
  - New **95% participation rate** goal
  - **Penalty** applied to ELA and math academic indicators if not met

California School DASHBOARD

Questions

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	0	0%
Total Teacher Misassignments	0	0%
Vacant Teacher Positions	0	0%

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

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

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.

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

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 Unified School 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. Communication to families is sent in multiple languages and multiple ways (phone, email, text, social media, websites, flyers).

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.

This year, San Juan has focused on increasing opportunities for departments to collaborate, partner with community agencies, and align and maximize supports for families. This has been done by holding monthly Zoom meetings in collaboration with departments, school and community liaisons, school community intervention specialists, assistants, and resource workers. Additionally, San Juan has increased the number of ongoing opportunities for families to receive department updates and upcoming event information, discuss needs, and ask questions to the FACE team by creating monthly Family Power Hour workshops. To meet the diverse needs of our families, especially after the pandemic, San Juan will continue to explore new ways of connecting with our underrepresented families, and to hire staff that are culturally and linguistically diverse.

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.

To improve engagement of underrepresented families, San Juan will continue to increase collaboration between district and community teams. San Juan's focus for improvement will focus on supporting schools in creating systems that are welcoming to families, leveraging family engagement opportunities, and providing more trauma-informed culturally-responsive training to support families and staff.

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.

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

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's Family and Community Engagement (FACE) team worked with schools and departments to provide multiple ways for families to engage by offering virtual and in-person opportunities to meet post-pandemic. These opportunities included an increase in family workshops and staff professional development focused on supporting the whole child and family on a wide range of topics that included academic and social-emotional support as well as family enrichment opportunities such as Family Camp, Families Matter Virtual Conference, 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 also increased the number of workshops provided in primary languages using translators.

Another strength this year has been the expansion of the Neighborhood Learning Project to ten 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 supports provided to schools and families in order to improve 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.

San Juan's focus areas for improvement will focus on communication. While San Juan has expanded family and staff learning opportunities focused on the importance of family and community engagement and ways to best meet

the needs of our diverse students and families, communication of these valuable learning opportunities is an area of improvement. Additionally, fewer translators due to staffing shortages and an increase in new staff unfamiliar with the FACE department, has made it difficult to connect with and support families. Finally, not all families check email, have phones, or are on social media. Schools have been impacted with a multitude of additional duties and less available staff at their sites, which has made communication to families from schools challenging. The FACE team will continue to work closely with the Communications team to address these challenges and will be working towards improved systems this next school year.

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.

San Juan will continue to expand communication outreach and develop new systems for informing families, redesign the FACE website and social media channels, and broaden the reach of the new FACE Forum newsletter to include easily-accessible components to keep families updated on events, resources, and district highlights.

San Juan will also expand and broaden its partnerships with culturally-diverse district and community partners to address the needs of our underrepresented and underserved student groups at school sites, including African American, English learner, homeless youth, foster youth, LGBTQ+, Refugees, and more.

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.

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

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, ThoughtExchanges, and surveys. Additionally, San Juan has been intentional in increasing engagement with diverse community partners to lead culturally- and linguistically- diverse input gathering sessions.

Furthermore, the FACE team trained bilingual staff to provide School Smarts workshops for families in their primary languages so that families can learn about how American schools operate, the opportunities that exist for families to participate in decision-making forums and committees, and to provide input and recommendations on behalf of their children and families.

In April, the district conducted a review of the state adopted self-reflection tool for Local Priority 3: Parent Involvement and Family Engagement. Three focus group meetings were held with students, staff, family and community members that represent our diverse district. Focus groups included a total of 57 participants from educational partner groups engaged throughout the year in the development of our district plans. The purpose of the focus group was to determine what data and information should be considered when the district self-reflects on its progress, which is a requirement of Local Indicator 3.

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

While San Juan has made many improvements with the use of surveys and how the data is collected, reflected on, and used to refine policies and procedures, challenges still remain with closing feedback loops, especially with families and staff who participated in the original empathy-gathering sessions. Families have commented that "action" is not being taken based on their feedback and knowing how their input impacted the decision.

Additionally, while we have increased communication with school sites and district departments regarding family and community engagement events and decision-making opportunities, there is a need to be more targeted with our communication outreach. The new digital monthly FACE Forum Newsletter will help bridge communication across the district, providing sites and departments with information, upcoming events, community resources, monthly professional development, decision-making opportunities, and family and community engagement highlights. San Juan plans to expand this outreach to new staff and co-develop family engagement plans to better support their schools and departments.

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.

For the upcoming school year, San Juan will be intentional in creating more opportunities for families, school staff, and district departments to collaborate together on designing, planning, implementing, and evaluating family engagement plans for the school year. We will be providing summer opportunities for families to learn about the importance of being engaged in site and district-level decision making as well as providing workshops, trainings, and information regarding committees.

San Juan will also launch its first Family Leadership Academy "graduate class". Graduates will have the opportunity to mentor new Family Leadership Academy families, attend a second level of leadership training, and apply their learning toward a site or district level leadership opportunity.

Lastly, San Juan will be working closely with schools and departments to reflect on current family engagement practices and offerings to better support students and families.

School Climate (LCFF Priority 6)

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.

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 Title I: More than 67%; Medium Density: Between 40%-66%; Low Density: Less than 40%).

The school climate survey was administered from January 10,2022 - March 4,2022. The survey was extended due to the Omicron variant we experienced in January and February in order to maximize participation. The following results and findings are based on 10,908 student responses, which represents approximately 42% 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 72.1%. The results varied by school type (students at elementary schools – 88.7%; students at K-8 schools – 79.8%; students at middle schools – 65.7%; students at high schools – 64.9%) and by poverty level (students at low density schools – 69.8%; students at medium density schools – 72.1%; students at high density Title I schools – 79.5%). Additionally, the percentage of schools where at least 3/4 of students responded "agree" or "strongly agree" was 67.2%.

- Participation, Engagement, and Motivation: The percentage of students in grades 4-12 who responded agree or strongly agree was 67.4%. The results varied by school type (students at elementary schools – 82.7%; students at K-8 schools – 72.1%; students at middle schools – 66.4%; students at high schools – 57.4%) and by poverty level (students at low density schools – 66.1%; students at medium density schools – 69.8%; students at high density Title I schools – 70.2%). Additionally, the percentage of schools where at least 3/4 of students responded "agree" or "strongly agree" was 52.2%.

- School Culture and Sense of Belonging: The percentage of students in grades 4-12 who responded agree or strongly agree was 64.5%. The results varied by school type (students at elementary schools – 80.7%; students at K-8 schools – 70.8%; students at middle schools – 62.9%; students at high schools – 54.7%) and by poverty level (students at low density schools – 62.7%; students at medium density schools – 67.4%; students at high density Title I schools – 68.2%). Additionally, the percentage of schools where at least 3/4 of students responded "agree" or "strongly agree" was 50.7%.

- School Safety: The percentage of students in grades 4-12 who responded agree or strongly agree was 66.4%. The results varied by school type (students at elementary schools – 82.2%; students at K-8 schools – 72.6%; students at middle schools – 63.0%; students at high schools – 58.2%) and by poverty level (students at low density schools – 66.4%; students at medium density schools – 66.7%; students at high density Title I

schools – 69.3%). Additionally, the percentage of schools where at least 3/4 of students responded "agree" or "strongly agree" was 52.2%.

Key Findings:

- Student participation in 2021-22 increased compared to 2020-21, but is lower compared to the pre-COVID years of 2018-19 and 2019-20.
- 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.

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 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 graduation requirements*: English language arts (100%), math/science/physical education (50%), social science (87.5%), VAPA/world language/CTE (25%).

*Graduation Requirements: English language arts (4 yrs.), math (2 yrs.), science (2 yrs.), social science (3.5 yrs.), health (0.5 yrs.), visual and performing arts OR career technical education (1 yr.), and physical education (2 yrs.).

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.

In 2021-22 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: 89.5% *(percentage of eligible students with a report card grade in all broad course of study subject areas)*
- ELA: 99.7%
- Math: 99.6%
- Science: 95.2%
- Social Science: 91.5%
- PE: 95.1%

In 2021-22 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: 94.9% *(percentage of eligible students with a report card grade in all broad course of study subject areas)*
- English Language Arts: 99.7%
- Math: 99.3%
- Science: 98.2%
- Social Science: 97.8%
- Physical Education: 99.6%

In 2021-22 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. In 2021-22, AB104 reduced the credit requirement from 4 years to 3.5 years in ELA, and 3.5 years to 3 years in social science resulting in lower enrollment.

- English Language Arts: 95.4%
- Math: 87.1%
- Science: 74.5%
- Social Science: 81.2%
- Physical Education: 69.5%
- World Language: 69.5%
- Visual and Performing Arts: 43.9%

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.

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?

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

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, in 2020-21, the board approved new graduation requirements, which will increase enrollment in a rigorous course of study for each student in high school.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-2

MEETING DATE: 06/28/2022

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 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, especially for our historically underrepresented populations 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.

ATTACHMENT(S):
A: 2021-2024 (Year 2 of 3) Local Control and Accountability Plan

BOARD COMMITTEE ACTION/COMMENT:
LCAP Parent Advisory Committee: 8/19/21, 9/16/21, 10/21/21, 11/18/21, 12/16/21, 1/13/22, 2/17/22, 3/17/22, 4/21/22, 5/26/22
District English Learner Advisory Committee: 9/23/21, 12/13/21, 5/26/22
Special Education Community Advisory Committee and Family Check-in Meetings: 9/09/21, 11/17/21, 2/17/22, 3/16/22, 3/28/22
Superintendent's Parent Advisory Committee: 9/30/21, 1/20/22
American Indian Education Program Parent Advisory Committee: 9/13/21, 2/9/22
Facilities Committee: 9/15/21

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/06/2022, 06/20/2022
Board of Education: 06/14/2022

FISCAL IMPACT:
Estimated cost for current budget year: $327,869,571
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
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: Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

School Year 2022-2023

San Juan Unified School District

Draft
2021-2024 Local Control Accountability Plan

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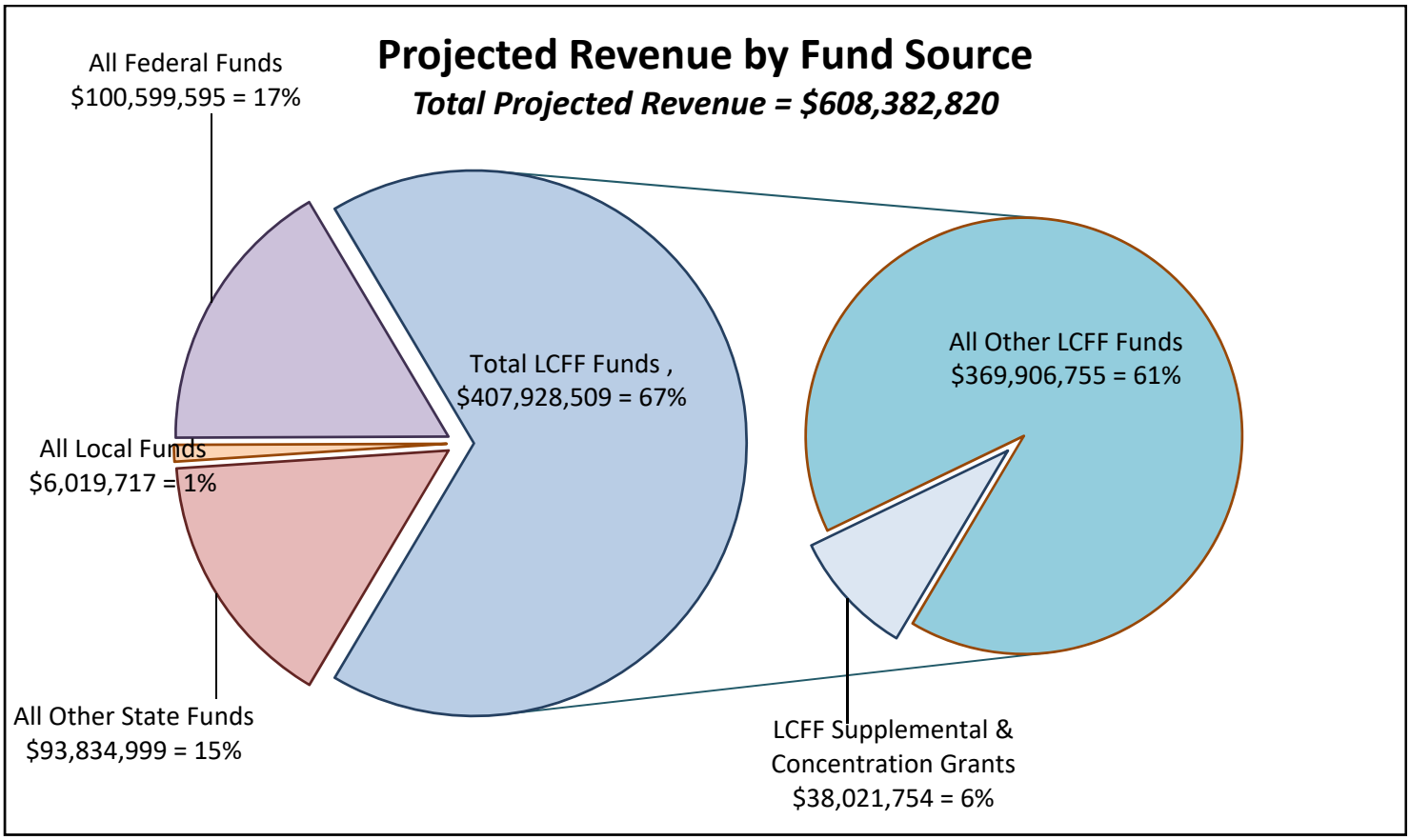
LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Unified School District
CDS Code: 34674470000000
School Year: 2022-23
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 2022-23 School Year

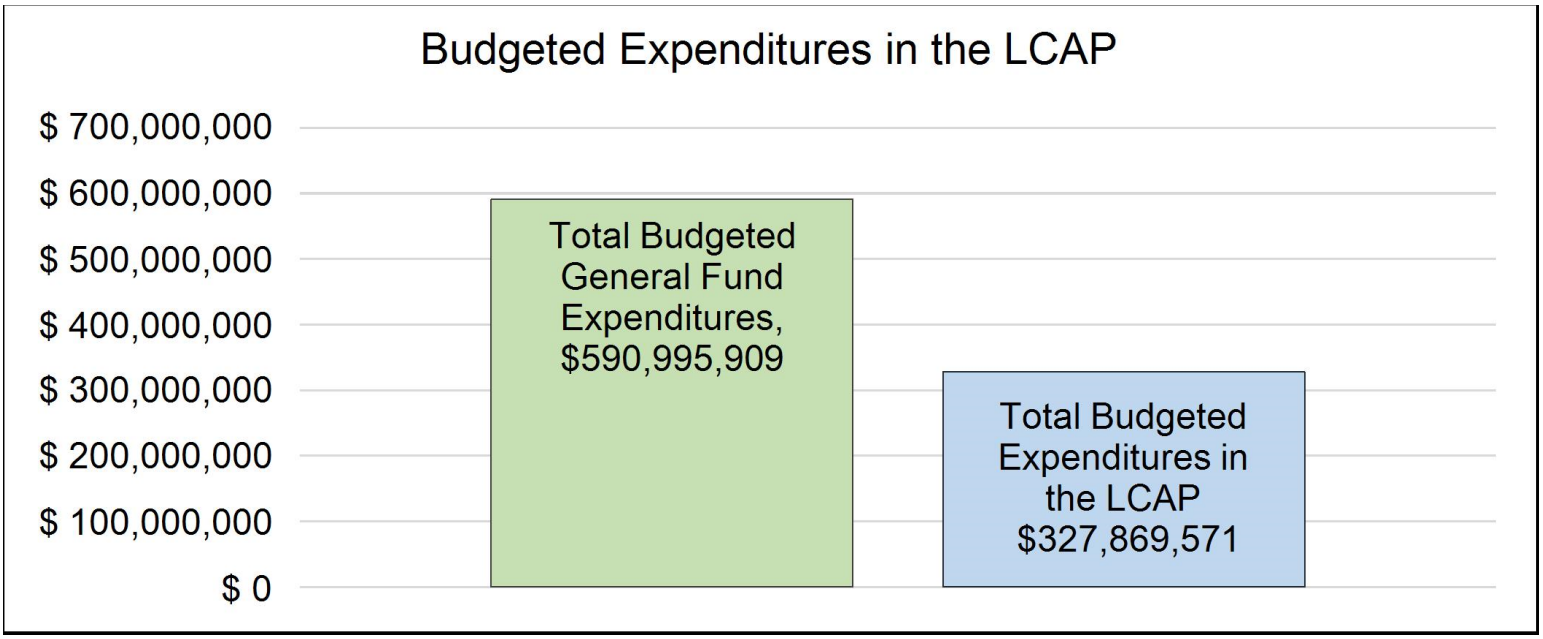


This chart shows the total general purpose revenue San Juan Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Unified School District is $608,382,820, of which $407,928,509 is Local Control Funding Formula (LCFF), $93,834,999 is other state funds, $6,019,717 is local funds, and $100,599,595 is federal funds. Of the $407,928,509 in LCFF Funds, $38,021,754 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 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Unified School District plans to spend $590,995,909 for the 2022-23 school year. Of that amount, $327,869,571 is tied to actions/services in the LCAP and $263,126,338 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
- COVID-19 related expenditures

These expenditures, while not included in the Local Control and Accountability Plan, are integral to the district's ability to serve students and families.

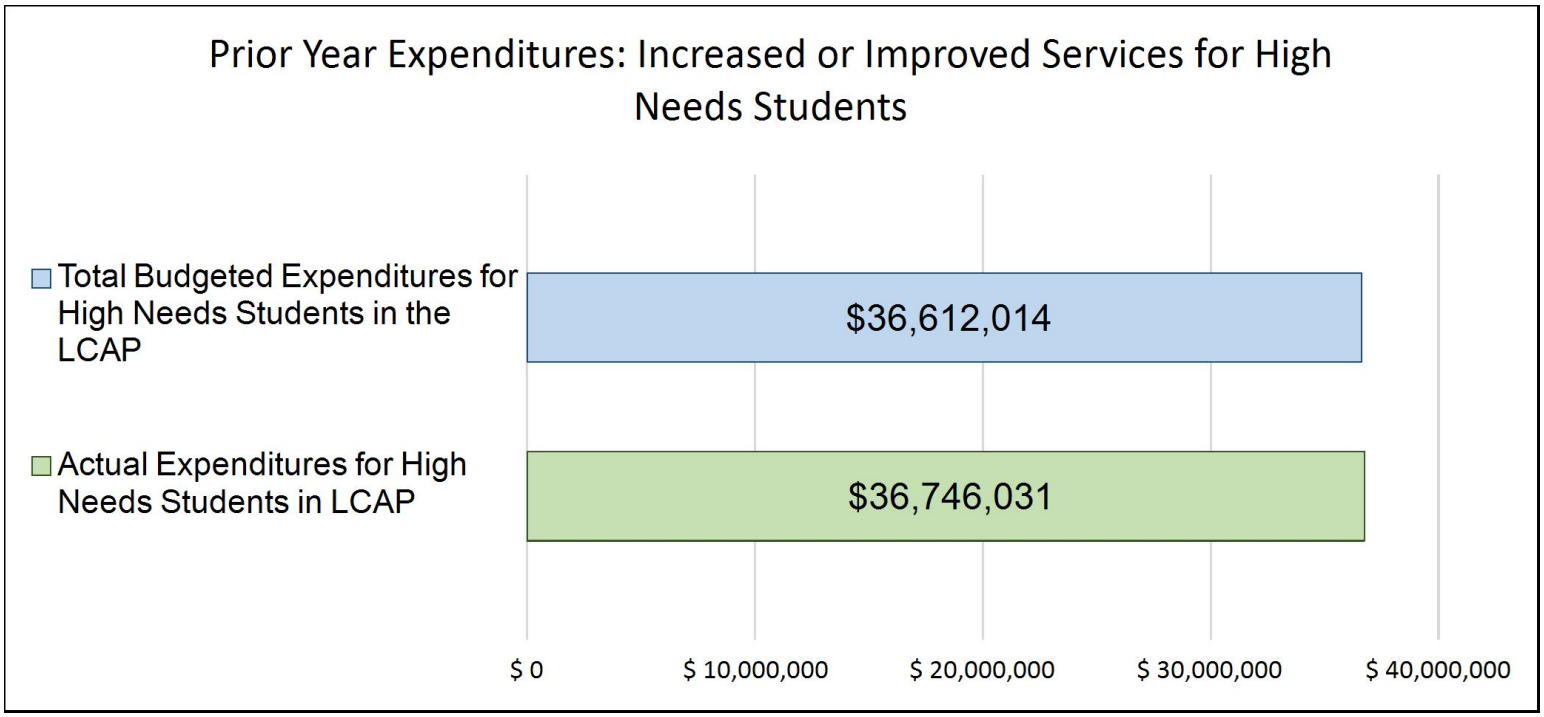
Comparing the Total Projected Revenue of $608,382,820 and the Total Budgeted General Fund Expenditures of $590,995,909, the difference is $17,386,911. This fund balance represents required reserves for economic uncertainties, multi-year one-time grants, and committed funds.

LCFF Budget Overview for Parents

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

In 2022-23, San Juan Unified School District is projecting it will receive $38,021,754 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 $42,702,520 towards meeting this requirement, as described in the LCAP.

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



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 2021-22, San Juan Unified School District's LCAP budgeted $36,612,014 for planned actions to increase or improve services for high needs students. San Juan Unified School District actually spent $36,746,031 for actions to increase or improve services for high needs students in 2021-22.

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and Local Control and Accountability Plan	gianfranco.tornatore@sanjuan.edu 916-971-7931

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

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

As a part of San Juan Unified School District's continuous improvement efforts, input from our educational partners was collected throughout the 2020-21 school year as a part of the Local Control and Accountability Plan process and in response to the COVID-19 pandemic in the form of a ThoughtExchange, listening sessions, surveys, and small and large group meetings. The educational partners engaged included:

Students	Families	Employee/Labor Groups	Community Partners
• Elementary, middle and high school students • Black Student Unions • Foster/Homeless Youth • Latinx • Long-term English Learners • Refugee/Newcomer • San Juan Youth Voice Advocates (SJYVA) • Social Justice Youth Voice • Students with Disabilities (SWD) • Students with a Voice (SWAV)	• African American • American Indian Education Program Parent Advisory Committee • District English Learner Advisory Committee (DELAC) • District-wide ThoughtExchange Survey • Family Leadership Academy • Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) • Refugee/Newcomer • Superintendent's Parent Advisory Committee (SPAC) • Spanish speaking families • Students with Disabilities (SWD) • Special Education Community Advisory Committee (CAC)	• California School Employees Association (CSEA) • Division of Teaching and Learning (DTL) • San Juan Professional Educators Coalition (SJPEC) • San Juan Teachers Association (SJTA)	• Aerospace Museum • Care Solace • Carmichael Kiwanis • Effie Yeaw Nature Center/American River Natural History Association

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

San Juan Unified did not receive concentration grant add-on funding due to the fact that our 3-year average enrollment of socio-economically disadvantaged, English learner, and/or foster youth students in San Juan is 53.39%, which is less than the 55% required to receive funding.

Academic Year	Unduplicated Number of EL, LI, FY Students	Total Number of Students	Unduplicated Percent of EL, LI, FY Students
• 2019-20	22,002	39,445	55.78%
• 2020-21	19,829	38,945	50.92%
• 2021-22	20,353	38,077	53.45%
Average	20,728	38,822	53.39%

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

A ThoughtExchange, an online platform that allows groups to come together and have conversations about important topics or questions that exist for a community, was conducted from August 23, 2021 through August 27, 2021. The ThoughtExchange focused on students, parents/guardians, staff members, and the community, and explored ideas for improving and upgrading our facilities and other operations to support continuous and safe in-person learning while reducing and preventing the spread of the COVID-19 virus. Approximately 300 participants responded to share their thoughts or rate the ideas shared by others.
In addition, listening sessions were held with the following groups:

Students	Families	Employee/Labor Groups	Community Partners
• Foster Youth • Homeless Youth • Newcomer/Refugee Students • San Juan Youth Voice Advocates • Superintendent's Student Advisory Council (SSAC)	• American Indian Education Program Program Advisory Committee • District English Learner Advisory Committee (DELAC) • Facilities Committee • Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) • Newcomer/Refugee Parents • Parents of Students with Disabilities • Superintendent's Parent Advisory Committee (SPAC) • Talleres Familiares	• Extended Cabinet • California School Employees Association (CSEA) • Division of Teaching and Learning (DTL) • San Juan Professional Educators Coalition (SJPEC) • San Juan Teachers Association (SJTA) • Special Education Local Plan Area (SELPA) Administrator Team	• Equity Community Collaborative Team (includes community partners from American Civil Liberties Union, Black Youth Leadership Project, Improve Your Tomorrow, Mutual Assistance Network, Project Optimism, United College Action Network, Youth Development Network)

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

Utilizing the themes collected during the listening sessions, actions were developed. In addition to the input most recently collected to inform the Elementary and Secondary School Emergency Relief (ESSER III) expenditure plan, previously collected input that helped inform the Local Control and Accountability Plan (LCAP) and Expanded Learning Opportunities (ELO) plan was utilized to shape and influence the ESSER III expenditure plan actions. The successes and challenges experienced during implementation include:

Successes	Challenges
• Expanded site level staffing to support academic, social, emotional, and mental health needs (e.g. instructional assistants, counselors, mental health therapists) • Expanded summer offerings • Expanded community partnerships • Increased local control at the site level to address targeted student and site needs • Expanded enrichment opportunities (e.g. Flex Schedule, Camp Winthers) • Expanded supplemental curricular materials and supplies (e.g. i-Ready, Read&Write) • Expanded opportunities for targeted intervention supports via tutoring	• Workforce shortages impacted hiring and implementation of programs • Substitute shortage impacted ability to implement professional learning • Pandemic impeded expenditures and implementation of actions as intended • Keeping schools safe and open • Maintaining continuity of learning and implementation of programs

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

San Juan created a comprehensive three-year plan that braided the funds, actions, and services of the LCAP, ELO, and ESSER III expenditure plans by aligning the planning process of the three plans and by focusing on the following strategies:

Strategies to address students' academic, social, emotional, mental health needs:

- Differentiate academic and social emotional supports
- Increase mental health supports for students
- Increase credit recovery options for students
- Foster peer interactions, mentoring, and community building

- Provide engaging, fun, real world experiences and opportunities for students

Strategies for continuous and safe in-person learning:
- Improve and continue COVID-19 mitigation strategies
- Improve facility infrastructure
- Implement strategies to address the staffing shortage
- Improve COVID-19 communication

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

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

Introduction

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

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

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

- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

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

Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

California Department of Education
November 2021

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 [2022-23]

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 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 growing Hispanic/Latino population and a significant number of refugees and immigrant students who speak Spanish, Dari, Pashto, Farsi, Russian, Arabic, Ukrainian, and many other languages. Approximately half 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 infant/toddlers, preschool, and adult education throughout the district.

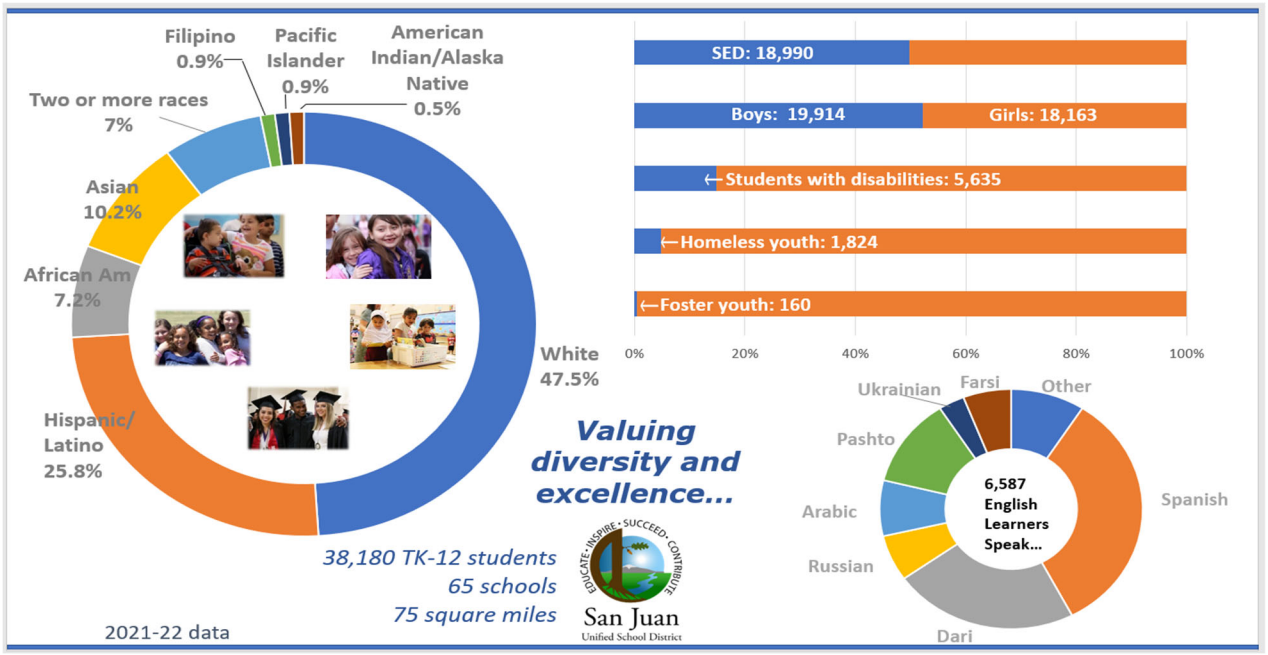
While each school is unique, we are committed to providing a high-quality education for every student that includes:

- 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, our academic, behavioral, and social-emotional supports continue to be strengthened through our multi-tiered system of supports (MTSS), ensuring the success of each student. With a wide variety of student needs, we are always looking for ways to ensure that San Juan’s instruction and programs are engaging, relevant, and innovative, providing the support all students need to be successful. This includes increased efforts to listen to the voices of students in our process of continuous improvement. By partnering with parents/guardians, staff, students, and the community, we continue to adjust our efforts to better meet the needs of our children and families.

The graphs below show the district’s student demographics. As of March 28, 2022, there are approximately 38,180 students enrolled in TK-12 and attending 65 schools in a district that covers 75 square miles. Our diverse student population includes 49.7% socioeconomically disadvantaged (SED), 17% English learners (EL), 14.7% students with disabilities (SWD), 4.8% homeless youth (HM), and 0.4% foster youth

(FY). Our EL speak the following languages: Spanish (32%), Dari (24%), Pashto (13.6%), Farsi (7%), Russian (6.5%), Arabic (6.3%), Ukrainian (2.6%), and other languages (8%). By ethnicity, San Juan students identify as White (47.5%), Hispanic/Latino (25.8%), Asian (10.2%), African American (7.2%), Filipino (0.9%), Pacific Islander (0.9%), American Indian or Alaskan Native (0.5%), and two or more (7%).



Reflections: Successes

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

English learner (EL) and Reclassified Fluent English Proficient (RFEP) students have lower chronic absenteeism and higher attendance rates compared to the overall student rate. The EL department focused on improving communication with our EL students and families by collaborating with the Family and Community Engagement (FACE) department to coordinate presentations around chronic absenteeism and attendance. Additionally, at the site level, School Community Resource Assistants are communicating with families regarding attendance and making home visits to provide targeted support.

The percentage of students who met the A-G or CTE requirements in 2020-21 has increased from the pre-COVID year of 2018-19 for all student groups with the exception of foster youth students. We also notice that some student groups, such as our African American students, increased at a greater rate. The actions we have taken to increase the number of students who meet the A-G requirements include:

- Offering credit recovery opportunities
- Establishing community partnerships
- Analyzing and reviewing transcripts to ensure accuracy and validation for math and world language courses

The English learner (EL) reclassification rate has increased since 2019-20. Some of the shifts in practice that our EL department made that contributed to the increase in reclassification were to provide additional access and opportunity for our ELs. This included:

- Contacting each school site personally and providing direct 1:1 support to school sites
- Increasing central support from the department to assist schools with the reclassification process
- Aligning the criteria for reclassification to grade level standards
- Including i-Ready as an additional opportunity for students to demonstrate mastery of language

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.

Homeless and African American students have higher chronic absenteeism and lower attendance rates compared to our overall rate. In speaking with our attendance office staff, who are working directly with our students and families, we are hearing and learning about some of the factors that may be contributing to this outcome, which include: limited access to child care, technology, transportation, healthcare, and basic living needs as well as a need for us to build trust and relationships with our homeless and African American communities. To address these barriers, we have provided technology devices, internet access to students, free bus passes, access to mental health support, food and clothing, and our McKinney Vento program as needed. To build trust and relationships with our students and families, we have been intentional about making our outreach more personal through individual phone calls and home visits, and working in collaboration with our students and families by co-creating routines and plans that are reflective of their needs.

The overall graduation rate has remained stable over the last three years, which is consistent with the state average. However, when looking at our student subgroups, we notice that our English learner students, foster youth students, and students with disabilities had declining graduation rates. Similarly, the CA Dashboard graduation rate and college/career readiness performance indicator were red for three consecutive years for foster youth (FY) students and students with disabilities (SWD). Improvement teams have been established to study and understand the underlying causes that are contributing to this outcome so that we can design targeted actions to address this problem. Additionally, one goal is being added to the LCAP to outline support for foster youth students and students with disabilities focused on improving graduation rates and college/career readiness outcomes.

Student perceptions of “High Expectations and Caring Relationships”, “Participation, Engagement, and Motivation”, “Safety”, and “School Culture and Sense of Belonging” on the District Climate Survey have declined since 2019-20. To address these shifts, we are focused on

maintaining continuity of learning and implementation of actions that have been impacted by COVID-19. Specifically, programs and services that address students' academic, social, emotional, and mental health needs as well as continuous and safe in-person learning.

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 targeted 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 in order 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:

- A districtwide ThoughtExchange and Climate Survey
- Listening sessions and focus groups
- Engaging our educational partners in 1:1, small, and large group settings using multiple forms of communication including online, in-person, phone, and paper

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 in order 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 disciplined inquiry to drive learning and improvement
- Focusing on improving academic 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.

La Vista
Howe Avenue
La Entrada

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 provided schools that met the criteria for Comprehensive Support and Improvement (CSI) the opportunity to participate in our Networked Improvement Community (NIC). The NIC is a five-part series that works through the four stages of continuous improvement that includes root cause analysis, defining goals and agreements, identifying and prototyping 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.

La Vista engaged in a series of listening sessions with students and collected information from student surveys that informed their improvement efforts and provided insight into how students can be successful in school. After discussion and planning, the school leadership team developed a Positive Behavioral Interventions and Supports (PBIS) plan to integrate data systems and improve student needs in both attendance and suspension. Additionally, the school leadership team chose the use of home visits as an evidence-based practice to build student relationships and improve how students engage with school. The implementation of these plans is ongoing with transitions in school leadership and staff as well as reductions in student enrollment on campus.

At Howe Avenue, the school leadership team conducted a root cause analysis in a series of data measurements related to low performance of African American students and students with disabilities. Utilizing data from previous improvement cycles, the new school principal worked with the school leadership team to target equitable approaches to support African American student achievement through a series of professional development sessions and staff development. Site leadership and staff engaged in several listening sessions to collect data that would inform improvement efforts. Building trust and establishing strong relationships with African American families was the focus of the school as expressed by parents and caregivers. Communication tools were developed that provided parents and families access to vital information, express their concerns, and better understand and learn how to support their child. Currently, efforts are being made to determine the impact of their efforts and measure the long-term effectiveness of such an approach.

La Entrada continued work on improving graduation rates, engaging with group listening sessions, and student success teams. This work and data revealed that student engagement, attendance, and having a caring and supportive adult at school were key drivers to improving

graduation rates. La Entrada developed prototypes based on the Youth Employment Center and dual-enrollment program to address these findings and to better understand how student engagement, attendance, and graduation rates work in cooperation with one another.

Monitoring and Evaluating Effectiveness

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

The school year posed challenges to prioritize the health and safety of students and staff due to the ongoing COVID-19 pandemic. The district facilitator of the NIC engaged in the following practices to monitor and evaluate the plan to support student and school improvement: 1) provide regular virtual 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 of each school's Plan-Do-Study-Act (PDSA) plans and inquiry cycles that 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 38,180 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 2022-23 Local Control and Accountability Plan (LCAP).

In September of 2019, SJUSD aimed to strengthen and align its strategic plan and LCAP, and to better inform the planning by expanding the scope of listening and learning in the district. A Strategic Task Force comprised of 35 students, staff, parents, and community members met over the course of three months. The work of this task force was to identify which student and parent/guardian groups were "lost in the data" and how to ensure "they were not lost in our process." The educational partners included students, parents/guardians, community members, and staff from the following groups:

- Refugee
- Foster/Homeless Youth
- English Learners
- African American
- Students with Disabilities
- Lesbian, Gay, Bisexual, Transgender, Questioning+ (LGBTQ+)

The district's approach to gathering educational partner input from the targeted groups led to the creation of the "Cultural Brokers" model. The Cultural Brokers connected trusted staff with targeted students and communities, and collected data in the following areas:

- Skills and experiences for college and career readiness
- Qualities and characteristics to be happy and healthy human beings
- Social and emotional supports
- Academic supports
- College and career supports/programs

Three Regional Forums were held in October 2019 across the district's three regions which provided an opportunity for school teams and community members to connect about our shared values, collective strengths, needs, and collaborative ideas to drive continuous improvement in our schools. Approximately 300 participants including school site teams, parents, students, and community members attended with representation from 92% of district schools.

Input from the cultural brokers and regional forums was compiled into a summative Cultural Brokers Network report that was shared with all members of the district's administration, Strategic Task Force, the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC), the District English Learner Advisory Committee (DELAC), staff teams, local bargaining groups, and more. A summary of the data collected resulted in a revised strategic framework and mission statement, newly created shared values, an equity lens statement, and four

focus areas. Each focus area was aligned to the California School Dashboard and the state's Local Control Funding Formula (LCFF) Local Control and Accountability Plan (LCAP). The four focus areas are:

- Connected School Communities
- Healthy Environments for Social and Emotional Growth
- Engaging Academic Programs
- Clear Pathways to Bright Futures

Four LCAP "Focus Teams" composed of a cross-section of staff and labor partners were created for deeper discussion around the four goal areas in the strategic framework. These teams also met with the LCAP PAC and the DELAC to further strengthen the flow of information and connection between educators, staff, parents/guardians, and students.

In December, 2021, and continuing through early April, 2022, the educational partner engagement process for the design and development of the 2022-23 LCAP began using questions identified from each of the four focus areas. Educational partner listening sessions were held with the statutorily required groups, with a special emphasis on targeted student groups, that included students, parents/guardians, community partners, teachers, principals, administrators, other district staff, and local bargaining groups. On April 21, 2022, the LCAP PAC met to provide LCAP considerations based on provided state and local data, committee meeting conversations, and district presentations on committee requested topics. District focus teams and the SELPA team reviewed and monitored 2021-22 LCAP actions, metrics, and expenditures throughout the year. Additionally, LCAP PAC considerations, educational partner key themes, and climate survey results were used to support the planning and development of the 2022-23 LCAP. On May 26, 2022, a draft plan of the LCAP was presented to the LCAP PAC and the DELAC in separate meetings. Both groups developed questions for the district superintendent and the superintendent responses were shared with the LCAP PAC and the DELAC and were posted on the district LCAP website. 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 14, 2022, the LCAP draft plan was presented in a public meeting, and on June 28, 2022, the LCAP was adopted by the local governing board.

A summary of the feedback provided by specific educational partners.

The annual and ongoing engagement of educational partners is a key part of the LCAP development process. It is essential that the goals, actions, expenditures, metrics, and desired outcomes within the LCAP are informed by the voices of students, families, staff, and community members. The following section identifies the timeline, educational partners engaged, and the key themes that emerged in this process.

The district LCAP team and Cultural Brokers met with our educational partner groups from December, 2021 through early April, 2022 to gather input using questions aligned to our four focus areas: Connected School Communities, Healthy Environments for Social and Emotional Growth, Engaging Academics, and Clear Pathways to Bright Futures. The Educational Partner listening session groups included:

- African American Parents (1:1): April 4 – April 8, 2022
- African American Students (1:1): April 4 – April 8, 2022
- American Indian Education Program (AIEP) Parents: February 9, 2022

- Brown Student Unions: March 22, 2022
- California School Employees Association (CSEA): March 28, 2022
- District English Learner Advisory Committee (DELAC): December 13, 2021
- English Learner Students: February 16 – February 20, 2022
- Equity Collaborative (Community Partners): February 28, 2022
- Foster Youth Students: March 24, 2022
- Gay Straight Alliance Students (Survey): January, 2022 – February, 2022
- Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC): January 13, 2022
- Long-Term English Learner Students: February 16 – February 20, 2022
- McKinney Vento (Homeless) Parents (1:1): February 16 – March 31, 2022
- McKinney Vento (Homeless) Staff: March 1, 2022
- McKinney Vento (Homeless) Students: March 14, 2022
- Refugee/Newcomer Parents: January 29, 2022
- Refugee/Newcomer Student Leadership: February 4, 2022
- San Juan Professional Educators Coalition (SJPEC): March 14, 2022
- San Juan Teachers Association (SJTA): March 14, 2022
- San Juan Elementary, Middle, and High School Students: February, 2022 – March, 2022
- School Site Councils (SSC): March, 2022
- Special Education Parents: February 17, 2022 and March 28, 2022
- Special Education Students: February 10, 2022 – March 23, 2022
- Superintendent's Parent Advisory Committee (SPAC): January 20, 2022
- Superintendent's Student Advisory Committee (SSAC): February 1, 2022
- Talleres Familiares: February 8, 2022

The following several questions were asked and were modified as needed to make the questions more accessible and meaningful for our educational partner groups:

- What are some things that have made your child feel connected, safe, and supported this school year? What would help your child feel more connected, safe, and supported at school?
- What school staff, programs, and resources have helped your child learn best this school year? What would help your child learn better?
- What school staff and programs have helped your child learn about their interests, strengths, and future goals so they are prepared to graduate high school and be college and career ready? What would help your child learn more about their interests, strengths, and future goals?

Additionally, from January to March 2022, 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 20,710 total responses that included 10,908 student, 8,165 parent, and 1,637 staff responses.

Finally, a ThoughtExchange, an online platform that allows groups to come together and provide input about important topics that exist for a community, was conducted from March 7 – March 25, 2022. Students, parents/guardians, community members, and staff were asked to respond to the question, "What programs or services would you like to see continued or added in order to improve student academic achievement, social-emotional learning, and college/career readiness?" Of the 869 participants, there were 24 student respondents, 784 parent/guardian respondents, 15 community member respondents, and 46 staff respondents.

We reviewed the educational partner input for common themes that reflect the needs of historically underserved populations with an emphasis on English learners, low-income, and foster youth students. The key themes by goal area that emerged from the listening sessions, climate survey, and ThoughtExchange included:

Goal 1 - Connected School Communities:

- 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:

- 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:

- 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:

- 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

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 in order 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 as a result of the questions being connected to the four focus areas. This allowed the district to identify needs and actions for our targeted groups and, more broadly, for all our groups across the district. The input collected from the various educational partner groups was organized into common themes for each educational partner group and across each educational partner group. Lastly, the summarized educational partner feedback, local and state data, climate survey results, and LCAP PAC considerations 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 2022-23 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.

San Juan Unified School District values an inclusive decision-making approach and relies upon broad engagement as a key driver of continuous improvement in our schools. Beginning with the 2019-20 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and new 3-year LCAP including the following key activities:

- Convening a Strategic Planning Task Force to examine state and local data and generate key questions to guide, and synthesize the results from districtwide listening efforts
- Holding three Regional School-Community Forums where 324 parents, students, staff, and community members representing 92% of our schools engaged in data-for-equity protocols and provided direct input into the strategic framework
- Launching the Cultural Brokers Network to conduct listening and learning sessions with parents and students from groups facing particular challenges or whose voice was not captured through traditional engagement mechanisms.

Data played an integral role. Participants in the Strategic Planning Task Force explored Dashboard data and district demographic data with a focus on articulating "who we are, how we're changing, whose voices are lost in the data, and how we can ensure their voices are not lost in the process."

Breakout groups were formed by data indicators: chronic absenteeism, suspension rates, academics, graduation rates, and college and career readiness. The groups disaggregated the data on the Dashboard by student sub-group to identify inequities, needs, and further questions that should be asked, such as: "What are the lived experiences of the data from the perspective of our stakeholders?" and "What questions does it generate?"

Next were three Regional Forums attended by site teams made up of administrators, teachers, classified staff, parents, students (at the secondary sites), and community members. These teams used data to surface shared values and address questions posed by the initial Strategic Task Force group. Teams from 92% of the school sites participated in one of the three regional forums and provided input into the shared values, focus areas, and equity components of the strategic plan.

Finally, data review and inquiry also occurred at LCAP PAC and DELAC meetings, including an initial session introducing LCAP PAC parents and parents of English learners to the basics of the Dashboard site – how to access it, what it includes, etc., before delving more into the

ratings and information. The district's LCAP team and English Learner Services team further collaborated to align new LCAP goals to the California English Learner Roadmap.

As a result of this process, a strategic framework/LCAP plan was developed in collaboration with educational partners that includes four goals aligned to the Dashboard data areas that will be used to focus the district's continuous improvement work.

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
WH	White
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities
FY	Foster Youth
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			All: <10% Disparity: <8.6%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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 HM 92.7	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 HM 84.1			All: > 95% Disparity: <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			All: Level 3 or higher

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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			All: > 70% of schools where 3/4 of students, staff, and parents respond "agree" or "strongly agree"
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			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	2019-20 Non-White Certificated: 21.0%	2021-22 Non-White Certificated: 19.87%			Non-White Certificated Staff: 24.0%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
student population for SJUSD. Metric Source: CALPADS	Non-White Classified: 26.0%	Non-White Classified: 27.63%			Non-White Classified Staff: 29.0%
Parent Engagement in Leadership Roles: Percentage of parents of EL, LI, FY, and SWD in leadership roles (e.g. School Site Council, ELAC, DELAC, CAC, LCAP PAC, SPAC, etc.). Metric Source: Local - Illuminate	2019-20 36.4%	2021-2022 34.64%			>45%

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Family and Community Engagement	Provide information to parents on how to support instructional learning at home. Partner with and build capacity in parents across our diverse district (i.e. West End, Central, East End, etc.) to take leadership roles and step into districtwide decision-making roles to address specific school, region, and districtwide needs. Provide avenues where families are valued as active participants in building and maintaining strong school and home relationships.	$611,293.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.2	Attendance Support for Homeless and Foster Youth	Wraparound services that provide additional support for students and families experiencing homelessness including attendance improvement, transportation, and connection to additional district and community resources that support student basic needs and academic achievement. Communication and marketing to families and students to ensure the success of these services.	$718,400.00	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.	$3,244,494.00	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 populations in programs to improve academic and social-emotional outcomes.	$745,800.00	Yes
1.5	Workforce Diversity	Improve recruitment and retention efforts focused on increasing diversity of staff members who represent our student populations; examine and revise policies, regulations and practices to actively recruit diverse staff.	$200,000.00	Yes

Goal Analysis [2021-22]

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

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

The ongoing ebb and flow of the COVID-19 pandemic impacted the implementation of LCAP actions resulting in many challenges. However, during the pandemic, we were able to maintain continuity of learning and implementation of programs, services, and resources for our students resulting in many successes as well. The successes and challenges experienced during implementation included:

Successes

- Site level staffing to support academic, social, emotional, and mental health needs (e.g. instructional assistants, counselors, mental health therapists)
- Summer offerings
- Community partnerships
- Local control at the site level to address targeted student and site needs
- Enrichment opportunities
- Supplemental curricular materials and supplies
- Opportunities for targeted intervention supports

Challenges

- Workforce shortages impacted hiring and implementation of programs
- Substitute shortage impacted ability to implement professional learning
- Pandemic impeded expenditures and implementation of actions as intended
- Keeping schools safe and open
- Maintaining continuity of learning and implementation of programs

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.

Planned expenditures for goal 1 actions total $5,883,362 and estimated actual expenditures for goal 1 actions total $6,004,952. Actions 1.1, 1.2, 1.3, 1.4, 1.6, and 1.7 estimated expenditures resulted in minor variations from planned expenditures. Action 1.5 estimated expenditures significantly exceeded the planned expenditures due to receiving CalNEW grant funds after the 2021-22 LCAP adoption.

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

While educators, parents/guardians, and community partners are always encouraged to use a variety of data when making decisions about education programs and policies, in this time of COVID and disrupted data, the department of education has recommended that direct comparisons between 2020-21 metrics and prior years is done with caution and that the context of the COVID-19 pandemic be taken into consideration when determining the effectiveness of LCAP actions on impacting LCAP metrics.

Please consider the following when reviewing these specific metrics:

- California Assessment of Student Performance and Progress (CAASPP): In 2020, the administration of CAASPP was waived and reporting of state and local indicators on the California Dashboard was suspended. In 2021, districts had the flexibility to administer the CAASPP or a local assessment. In San Juan, the CAASPP was administered to students in grade 11 and the i-Ready local assessment was administered in grades 3-8. 42% of students in grade 11 participated in the CAASPP and 87% of students in grades 3-8 participated in the i-Ready local assessment.

- Chronic Absenteeism: The definition of chronic absenteeism, which is determined at the state level, did not change during the COVID pandemic. This is one of the factors that contributed to the sharp increase in chronic absenteeism in both San Juan and across the state.
- District Climate Survey: The participation rate increased in 2021-22 for all students, parents, and staff compared to the previous year. However, the participation rate was lower compared to 2019-20 (pre-COVID).

LCAP GOAL 1
Actions: 1.2, 1.3, 1.4, 1.5
Metrics:

- Chronic Absenteeism: Compared to the 2021-22 overall rate, the percentage of students who were chronically absent in grades TK-8 was lower for English learners (EL), Reclassified Fluent English Proficient (RFEP), and white (WH) students. The rate was higher for all other student groups, most prominently for homeless (HM) students whose rate was 20.5% higher than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.
- Attendance: Compared to the 2021-22 overall rate, the attendance rate for students in grades TK-8 was higher for EL, RFEP, and WH students. The rate was lower for all other student groups, most prominently for HM students whose rate was 6.5% lower than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.

Actions: 1.1, 1.4, 1.5, 1.6
Metrics:

- Participation, Engagement, and Motivation: Compared to the 2019-20 baseline data, the percent of schools where at least 3/4 of students, parents, and staff respond "agree" or "strongly agree" on the district climate survey increased for students and staff and decreased for parents by 30.9%. We are meeting our 3-year desired outcome for staff, and have not yet met the desired outcome for students and parents.
- High Expectations and Caring Relationships: Compared to the 2019-20 baseline data, 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 all three groups and most prominently for students by 9%. We are meeting our 3-year desired outcome for parents, and have not yet met the desired outcome for students and staff.
- Parent Engagement in Leadership Roles: In 2021-22, the percentage of parents of unduplicated students in leadership roles decreased by 1.8% compared to the 2019-20 baseline data. We have not yet met our 3-year desired outcome.
- Parent and Family Engagement: In 2021-22, district ratings on the parent engagement self-reflection tool were a level 3 (initial implementation) for building relationships between school staff and families, building partnerships for student outcomes, and seeking input for decision-making. We are meeting our 3-year desired outcome.

Actions: 1.7 (action 1.5 for 2022-23)
Metrics:

- Staffing Ethnic Diversity: Compared to the 2019-20 baseline data, the percentage of staff that reflects the ethnic diversity of the student population for SJUSD has decreased for non-white certificated by 1.13% and increased for non-white classified by 1.63%. We have not yet met our 3-year 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:

- Participation, Engagement, and Motivation: Metric title changed to match the district climate survey category name.
- Parent Engagement in Leadership Roles: Metric description changed to include parents of students with disabilities to meet state priority 3 requirement.

Actions:

- Action 1.2 moved to goal 5, action 5.1 for 2022-23 to be grouped with related actions focused on supporting foster youth. Description changed to improve clarity and conciseness.
- Action 1.3 is now action 1.2.
- Action 1.4 is now action 1.3.
- Action 1.5 is now action 1.4. The title and description have been updated as services are being expanded to include low-income students who are American Indian.
- Action 1.6 removed from 2022-23 LCAP as it is included as a district operating expense.
- Action 1.7 is now action 1.5 and was revised to be principally directed to supporting targeted student groups.

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.

San Juan Unified School District values an inclusive decision-making approach and relies upon broad engagement as a key driver of continuous improvement in our schools. Beginning with the 2019-20 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and new 3-year LCAP including the following key activities:

- Convening a Strategic Planning Task Force to examine state and local data and generate key questions to guide, and synthesize the results from districtwide listening efforts
- Holding three Regional School-Community Forums where 324 parents, students, staff, and community members representing 92% of our schools engaged in data-for-equity protocols and provided direct input into the strategic framework
- Launching the Cultural Brokers Network to conduct listening and learning sessions with parents and students from groups facing particular challenges or whose voice was not captured through traditional engagement mechanisms

Data played an integral role. Participants in the Strategic Planning Task Force explored Dashboard data and district demographic data with a focus on articulating "who we are, how we're changing, whose voices are lost in the data, and how we can ensure their voices are not lost in the process."

Breakout groups were formed by data indicators: chronic absenteeism, suspension rates, academics, graduation rates, and college and career readiness. The groups disaggregated the data on the Dashboard by student sub-group to identify inequities, needs, and further questions that should be asked, such as: "What are the lived experiences of the data from the perspective of our stakeholders?" and "What questions does it generate?"

Next were three Regional Forums attended by site teams made up of administrators, teachers, classified staff, parents, students (at the secondary sites), and community members. These teams used data to surface shared values and address questions posed by the initial Strategic Task Force group. Teams from 92% of the school sites participated in one of the three regional forums and provided input into the shared values, focus areas, and equity components of the strategic plan.

Finally, data review and inquiry also occurred at LCAP PAC and DELAC meetings, including an initial session introducing LCAP PAC parents and parents of English learners to the basics of the Dashboard site – how to access it, what it includes, etc., before delving more into the

ratings and information. The district's LCAP team and English Learner Services team further collaborated to align new LCAP goals to the California English Learner Roadmap.

As a result of this process, a strategic framework/LCAP plan was developed in collaboration with educational partners that includes four goals aligned to the Dashboard data areas that will be used to focus the district's continuous improvement work.

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
WH	White
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities
FY	Foster Youth
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			All: <4.7% Disparity: <9.3%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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 AA 48.4 HIS 17.5 WH 12.8 EL 13.7 RFEP 13.7 SWD 31.4 FY 70.2 SED 24.4 HM 48.1	2021-22 Overall: 8.28 days Disparity: 44.12 days ALL 8.28 AA 23.02 HIS 9.07 WH 5.89 EL 13.04 RFEP 6.16 SWD 17.43 FY 52.40 SED 13.03 HM 20.53			All: <14.9 days Disparity: <47 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 ELL 0.0 SWD 0.0 FY 0.0 SED 0.0 HM 0.0			Maintain Levels
High School Dropout Rate: Percentage of high school students who dropout (based on the 4-year cohort outcomes).	2018-19 Overall: 6.6% Disparity: 30.4% ALL 6.6 AA 11.8	2020-21 Overall: 6.11% Disparity: 14.82% ALL 6.11 AA 9.5			All: <5.6% Disparity: <25.4%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: CALPADS	HIS 7.5 WH 5.5 EL 18.4 SWD 13.4 SED 9.6 FY 37.0 HM 20.5	HIS 9.25 WH 4.99 EL 12.55 SWD 8.60 SED 8.91 FY 20.93 HM 16.80			
Middle School Dropout Rate: Number of middle school students (grades 6-8) who dropout of school. Metric Source: CALPADS	2018-19 24 Students	2021-22 11 Students			<20 Students
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			Increase by 5% 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
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			All: >85% of schools where 3/4 of students, staff, and parents respond "agree" or "strongly agree"
School Facilities: All schools meet or exceed a "Good" rating on the Facilities Inspection tool. Metric Source: SARC	2019-20 100%	2020-21 100%			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.	$5,244,040.00	Yes
2.2	Prevention Services	Support school sites and students to reduce substance abuse and to create physically, socially, and emotionally safe environments.	$302,215.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.3	Inclusive School Climate and Equity	Build and create culturally responsive, psychologically, socially, emotionally, and academically safe environments by lifting student voice and providing professional development (PD) for staff.	$1,273,175.00	Yes
2.4	School Climate Assessment and Continuous Improvement	Provide professional development to support sites with alternative practices to suspension (i.e. Positive Behavioral Interventions and Supports - PBIS, Restorative Practices - RP, Social Emotional-Learning - SEL).	$314,821.00	Yes
2.5	School Site Supports for Safe Environments	Provide and enhance staff trained in culturally responsive and restorative strategies to improve the safe environment of school sites including safety planning and training, safety systems, and student supervision.	$2,451,413.00	Yes

Goal Analysis [2021-22]

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

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

The ongoing ebb and flow of the COVID-19 pandemic impacted the implementation of LCAP actions resulting in many challenges. However, during the pandemic, we were able to maintain continuity of learning and implementation of programs, services, and resources for our students resulting in many successes as well. The successes and challenges experienced during implementation included:

Successes

- Site level staffing to support academic, social, emotional, and mental health needs (e.g. instructional assistants, counselors, mental health therapists)
- Summer offerings
- Community partnerships
- Local control at the site level to address targeted student and site needs
- Enrichment opportunities
- Supplemental curricular materials and supplies
- Opportunities for targeted intervention supports

Challenges

- Workforce shortages impacted hiring and implementation of programs
- Substitute shortage impacted ability to implement professional learning
- Pandemic impeded expenditures and implementation of actions as intended
- Keeping schools safe and open
- Maintaining continuity of learning and implementation of programs

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.

Planned expenditures for goal 2 actions total $9,318,279 and estimated actual expenditures for goal 2 actions total $8,016,881. Actions 2.2, 2.3, and 2.5 estimated expenditures resulted in minor variations from planned expenditures. Action 2.1 was fully implemented and estimated expenditures were below the planned expenditures due to staff positions funded from CCEIS and open staff positions throughout the year. Action 2.4 was fully implemented and estimated expenditures were below the planned expenditures due to professional development contracts for Restorative Practices (RP) and Positive Behavioral Interventions and Supports (PBIS) being paid for with CCEIS funds.

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

While educators, parents/guardians, and community partners are always encouraged to use a variety of data when making decisions about education programs and policies, in this time of COVID and disrupted data, the department of education has recommended that direct comparisons between 2020-21 metrics and prior years is done with caution and that the context of the COVID-19 pandemic be taken into consideration when determining the effectiveness of LCAP actions on impacting LCAP metrics.

Please consider the following when reviewing these specific metrics:

- California Assessment of Student Performance and Progress (CAASPP): In 2020, the administration of CAASPP was waived and reporting of state and local indicators on the California Dashboard was suspended. In 2021, districts had the flexibility to administer the CAASPP or a local assessment. In San Juan, the CAASPP was administered to students in grade 11 and the i-Ready local assessment was administered in grades 3-8. 42% of students in grade 11 participated in the CAASPP and 87% of students in grades 3-8 participated in the iReady local assessment.
- Chronic Absenteeism: The definition of chronic absenteeism, which is determined at the state level, did not change during the COVID pandemic. This is one of the factors that contributed to the sharp increase in chronic absenteeism in both San Juan and across the state.
- District Climate Survey: The participation rate increased in 2021-22 for all students, parents, and staff compared to the previous year. However, the participation rate was lower compared to 2019-20 (pre-COVID).

LCAP GOAL 2
Actions: 2.1, 2.4
Metrics:

- Suspension Rate: Compared to the 2021-22 overall rate, the percentage of students who have one or more days of home/in-school suspension was lower for EL, RFEP, and WH students. The rate was higher for all other student groups, most prominently for foster youth (FY) students whose rate was 17.29% higher than the overall rate. We are meeting our 3-year desired outcome for the overall rate, and have not yet met the desired outcome for disparity.
- Suspension: Compared to the 2021-22 overall number, the number of days of instruction lost to home/in-school suspension per 100 students was lower for RFEP and WH students. The number of lost instructional days was higher for all other student groups, most prominently for FY students whose number of days lost was 44.12 days higher than the overall number. We are meeting our 3-year desired outcome for the overall rate and disparity.
- Expulsion Rate: In 2020-21, the overall percentage of students expelled from school was 0.002%, and we are meeting our 3-year desired outcome.

Actions: 2.1, 2.3, 2.4
Metrics:

- High School Dropout Rate: Compared to the 2020-21 overall rate, the percentage of high school students who dropped out (based on the 4-year cohort outcomes) was lower for WH students and higher for all other student groups, most prominently for foster youth (FY) students whose rate was 14.82% higher than the overall rate. We are meeting our 3-year desired outcome for disparity, and have not yet met the desired outcome for the overall rate.
- Middle School Dropout Rate: Compared to the 2018-19 baseline data, the number of middle school students (grades 6-8) who dropped out of school in 2021-22 decreased by 13 students. We are meeting our 3-year desired outcome.
- School Culture and Sense of Belonging: New metric with 2021-22 data as baseline.

Actions: 2.1, 2.2, 2.4, 2.5
Metrics:

- Safety: Compared to the 2019-20 baseline data, 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 all three groups and most prominently for students by 30.3%. We are meeting our 3-year desired outcome for parents, and have not yet met the desired outcome for students and staff.

Actions: 2.5
Metrics:

- School Facilities: In 2021-22, all schools met or exceeded a "good" rating on the Facilities Inspection Tool, and we are meeting our 3-year 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:

- Expulsion Rate: Metric source changed to DataQuest to increase public access to information.
- School Facilities: Metric source changed to SARC to increase public access to information.

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.

San Juan Unified School District values an inclusive decision-making approach and relies upon broad engagement as a key driver of continuous improvement in our schools. Beginning with the 2019-20 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and new 3-year LCAP including the following key activities:

- Convening a Strategic Planning Task Force to examine state and local data and generate key questions to guide, and synthesize the results from districtwide listening efforts
- Holding three Regional School-Community Forums where 324 parents, students, staff, and community members representing 92% of our schools engaged in data-for-equity protocols and provided direct input into the strategic framework
- Launching the Cultural Brokers Network to conduct listening and learning sessions with parents and students from groups facing particular challenges or whose voice was not captured through traditional engagement mechanisms

Data played an integral role. Participants in the Strategic Planning Task Force explored Dashboard data and district demographic data with a focus on articulating "who we are, how we're changing, whose voices are lost in the data, and how we can ensure their voices are not lost in the process."

Breakout groups were formed by data indicators: chronic absenteeism, suspension rates, academics, graduation rates, and college and career readiness. The groups disaggregated the data on the Dashboard by student sub-group to identify inequities, needs, and further questions that should be asked, such as: "What are the lived experiences of the data from the perspective of our stakeholders?" and "What questions does it generate?"

Next were three Regional Forums attended by site teams made up of administrators, teachers, classified staff, parents, students (at the secondary sites), and community members. These teams used data to surface shared values and address questions posed by the initial Strategic Task Force group. Teams from 92% of the school sites participated in one of the three regional forums and provided input into the shared values, focus areas, and equity components of the strategic plan.

Finally, data review and inquiry also occurred at LCAP PAC and DELAC meetings, including an initial session introducing LCAP PAC parents and parents of English learners to the basics of the Dashboard site – how to access it, what it includes, etc., before delving more into the

ratings and information. The district's LCAP team and English Learner Services team further collaborated to align new LCAP goals to the California English Learner Roadmap.

As a result of this process, a strategic framework/LCAP plan was developed in collaboration with educational partners that includes four goals aligned to the Dashboard data areas that will be used to focus the district's continuous improvement work.

Measuring and Reporting Results

DEFINITION KEY	
Disparity	Maximum difference between any subgroup compared to the overall rate
ALL	All Students
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EL	English Learner
WH	White
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities
FY	Foster Youth
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: 30.9% ALL 46.6 AA 24.7 HIS 34.9 WH 53.7 EL 30.2 SWD 15.7 SED 31.5 FY 21.1 HM 22.3	2020-21 CAASPP: Grade 11 Overall: 66.81% Disparity: 54.17% ALL 66.81 AA 36.37 HIS 57.64 WH 71.11 EL 12.64 SWD 27.59 SED 49.64 FY N/A HM 28.13			All: >55.6% Disparity: <20.9%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		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 SWD 4.7 FY 0.0 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: 24.1% ALL 37.2 AA 14.3 HIS 23.9 WH 44.9 EL 23.6 SED 22.9 SWD 13.1 FY 16.8 HM 13.1	2020-21 CAASPP: Grade 11 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: >46.2% Disparity: <14.1%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		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			
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 (new metric)	2021-22 Unavailable - Results released in December 2022.			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)	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			All: Level 4 or higher

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
support for teachers and administrators. 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 Unavailable - Results released in December 2022.			>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 Unavailable - Results released in Fall 2022.			>5.5%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Standards Access: Percentage of students who have access to standards-aligned instructional materials. Metric Source: SARC	2019-20 100%	2020-21 100%			100%
Credentialed Staffing: Percentage of teachers properly credentialed and appropriately assigned. Metric Source: SARC	2019-20 100%	2020-21 100%			>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	2018-19 Text Level Overall: 57.8% Disparity: 27.2% ALL 57.8 AA 46.4 HIS 52.8 WH 63.4 EL 35.9 SED 47.6 SWD 30.6 FY 39.0 HM 41.3	2021-22 Text Level/i-Ready Overall: 31% Disparity: 13.8% ALL 31.0 AA 22.8 HIS 27.5 WH 36.6 EL 22.9 SED 24.0 SWD 18.4 FY 17.2 HM 18.0			All: >65.8% Disparity: <17.2%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Integrated Math 1 Completion: Percentage of Grade 9 students who successfully pass IM1 with a C or better by the end of their grade 9 year. Metric Source: Local - Q-SIS	2018-19 Overall: 61.4% Disparity: 46% 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	2021-22 Overall: 59.3% Disparity: 37.8% 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: >64.4% Disparity: <41%

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Math	Support teachers in creating thinking-based classrooms with rich dialogue, engaging tasks, and targeted assessment. Support strategies to incorporate real-world problem solving situations. Support teachers in exploring strategies for equitable access that provide access for all students such as culturally responsive teaching and Universal Design for Learning (UDL).	$527,607.00	Yes
3.2	Literacy	Support practitioners through meaningful professional learning around research-based assessment and literacy instruction that engages students, infuses principles of Universal Design for Learning (UDL), and meets students' specific needs in both English language arts and history-social science.	$88,480.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.3	Intervention	Support implementation of interventions using relevant data to target instruction and monitor literacy and math.	$764,121.00	Yes
3.4	Middle and High School Integrated Math Support	Provide high schools support with Integrated Math 1 (IM1) implementation and funds to support other academic and social-emotional needs. Provide middle school pilot math program to support targeted students in need of intervention.	$1,298,915.00	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.	$7,886,176.00	Yes
3.6	Science	Support implementation of Next Generation Science Standards (NGSS), including adoption of new instructional materials, focusing on equitable access, engagement, and relevancy for all students.	$55,542.00	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.	$178,009.00	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	$1,621,739.00	Yes

Action #	Title	Description	Total Funds	Contributing
		of Guided Language Acquisition Design (GLAD) strategies for integrated ELD.		
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).	$2,599,020.00	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.	$3,051,729.00	Yes
3.11	Instructional and Support Services	Provide instructional and support services for all students, and ensure staff are properly credentialed and appropriately assigned.	$274,502,019.00	No
3.12	American Indian Education Program (AIEP)	This program addresses the unique cultural, language, and educationally-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.	$29,020.00	No

Goal Analysis [2021-22]

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

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

The ongoing ebb and flow of the COVID-19 pandemic impacted the implementation of LCAP actions resulting in many challenges. However, during the pandemic, we were able to maintain continuity of learning and implementation of programs, services, and resources for our students resulting in many successes as well. The successes and challenges experienced during implementation included:

Successes

- Site level staffing to support academic, social, emotional, and mental health needs (e.g. instructional assistants, counselors, mental health therapists)
- Summer offerings
- Community partnerships
- Local control at the site level to address targeted student and site needs
- Enrichment opportunities
- Supplemental curricular materials and supplies
- Opportunities for targeted intervention supports

Challenges

- Workforce shortages impacted hiring and implementation of programs
- Substitute shortage impacted ability to implement professional learning
- Pandemic impeded expenditures and implementation of actions as intended
- Keeping schools safe and open
- Maintaining continuity of learning and implementation of programs

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.

Planned expenditures for goal 3 actions total $279,453,048 and estimated actual expenditures for goal 3 actions total $279,782,283. Actions 3.1, 3.2, 3.4, 3.5, 3.7, 3.8, 3.9, and 3.10 estimated expenditures resulted in minor variations from planned expenditures. Action 3.3 was fully implemented and estimated expenditures were below the planned expenditures due to the action being partially paid for with an alternative funding source. Action 3.6 was fully implemented and estimated expenditures were below the planned expenditures due to lower than anticipated professional development attendance caused by COVID-19.

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

While educators, parents/guardians, and community partners are always encouraged to use a variety of data when making decisions about education programs and policies, in this time of COVID and disrupted data, the department of education has recommended that direct comparisons between 2020-21 metrics and prior years is done with caution and that the context of the COVID-19 pandemic be taken into consideration when determining the effectiveness of LCAP actions on impacting LCAP metrics.

Please consider the following when reviewing these specific metrics:

- California Assessment of Student Performance and Progress (CAASPP): In 2020, the administration of CAASPP was waived and reporting of state and local indicators on the California Dashboard was suspended. In 2021, districts had the flexibility to administer the CAASPP or a local assessment. In San Juan, the CAASPP was administered to students in grade 11 and the i-Ready local assessment was administered in grades 3-8. 42% of students in grade 11 participated in the CAASPP and 87% of students in

grades 3-8 participated in the iReady local assessment.

- Chronic Absenteeism: The definition of chronic absenteeism, which is determined at the state level, did not change during the COVID pandemic. This is one of the factors that contributed to the sharp increase in chronic absenteeism in both San Juan and across the state.
- District Climate Survey: The participation rate increased in 2021-22 for all students, parents, and staff compared to the previous year. However, the participation rate was lower compared to 2019-20 (pre-COVID).

LCAP GOAL 3
Actions: 3.1, 3.3, 3.4, 3.5, 3.8, 3.9, 3.10, 3.11
Metrics:

- Math State Assessment: Compared to the 2020-21 overall rate, the percentage of students in grade 11 who met or exceeded the math standards as measured by CAASPP was lower for all student groups with the exception of WH students, most prominently for SWD students whose rate was 34.77% lower than the overall rate.
- Integrated Math 1 Completion: Compared to the 2021-22 overall rate, the percentage of grade 9 students who successfully passed IM1 with a C or better by the end of their grade 9 year was higher for RFEP and WH students. The rate was lower for all other student groups, most prominently for FY students whose rate was 37.8% lower than the overall rate. Compared to our 2018-19 baseline, the percentage of AA students who successfully passed IM 1 has increased 14.7% and the disparity rate has decreased 8.2%. We are meeting our 3-year desired outcome for disparity, and 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): Compared to the 2020-21 overall rate, the percentage of students in grade 11 who met or exceeded the math standards as measured by CAASPP was lower for all student groups with the exception of WH students. Most prominently for EL students whose rate was 54.17% lower than the overall rate.
- Text Level / i-Ready Reading K-2: Compared to the 2021-22 overall rate, the percentage of students who met or exceeded the ELA standards measured by the site text level assessment or i-Ready reading assessment was lower for all student groups with the exception of WH students, most prominently for FY students whose rate was 13.8% lower than the overall rate. We are meeting our 3-year desired outcome for disparity, and have not yet met the desired outcome for the overall rate.

Actions: 3.6
Metrics:

- Science Standards: New metric that is measured by the CAST and CAA and is unavailable until 2022-23.

Actions: 3.5, 3.10, 3.11
Metrics:

- English Language Progress: Metric that is reported on the CA Dashboard and unavailable until 2022-23.
- English Language Learner Reclassification: Metric that is reported on the CA Dashboard and unavailable until 2022-23.

Actions: 3.11
Metrics:

- Credentialed Staffing: In 2020-21, the percentage of teachers properly credentialed and appropriately assigned was 98.04%. We are meeting our 3-year desired outcome.

Actions: 3.7
Metrics:

- Standards Access: In 2021-22, the percentage of students who had access to standards-aligned instructional materials was 100%. We are meeting our 3-year 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:

- English Language Arts State Assessment: In 2020-21, due to COVID-19, LEAs were able to administer local assessments in lieu of the CAASPP. Metric source revised to California School Dashboard to improve clarity and conciseness.
- Math State Assessment: In 2020-21, due to COVID-19, LEAs were able to administer local assessments in lieu of the CAASPP. Metric source revised to California School Dashboard to improve clarity and conciseness.
- Teacher Implementation of State Content Standard: Metric source (common core state standard survey) is no longer being administered to staff in San Juan. This required a change to the metric description, source, baseline, and desired outcome.
- English Language Progress: Metric source changed to California School Dashboard to increase public access to information.
- English Language Learner Reclassification: Amended baseline percentage to match CALPADS.
- Text Level/i-Ready Reading K-2: In addition to text level, SJUSD is also using i-Ready Reading to measure progress in grades K-2.

Actions:

- Action 3.1 and 3.2 revised, including title, to be principally directed to supporting unduplicated student groups.
- Action 3.4, 3.5, 3.7, and 3.8 descriptions revised to improve clarity and conciseness.
- Action 3.11 description revised as positions funded using supplemental dollars are principally directed to supporting unduplicated students and have been moved to action 4.10.
- Action 3.12 new action aimed to address the unique cultural, language, and educationally-related academic needs of our American Indian and Alaskan Native students.

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.

San Juan Unified School District values an inclusive decision-making approach and relies upon broad engagement as a key driver of continuous improvement in our schools. Beginning with the 2019-20 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and new 3-year LCAP including the following key activities:

- Convening a Strategic Planning Task Force to examine state and local data and generate key questions to guide, and synthesize the results from districtwide listening efforts
- Holding three Regional School-Community Forums where 324 parents, students, staff, and community members representing 92% of our schools engaged in data-for-equity protocols and provided direct input into the strategic framework
- Launching the Cultural Brokers Network to conduct listening and learning sessions with parents and students from groups facing particular challenges or whose voice was not captured through traditional engagement mechanisms

Data played an integral role. Participants in the Strategic Planning Task Force explored Dashboard data and district demographic data with a focus on articulating "who we are, how we're changing, whose voices are lost in the data, and how we can ensure their voices are not lost in the process."

Breakout groups were formed by data indicators: chronic absenteeism, suspension rates, academics, graduation rates, and college and career readiness. The groups disaggregated the data on the Dashboard by student sub-group to identify inequities, needs, and further questions that should be asked, such as: "What are the lived experiences of the data from the perspective of our stakeholders?" and "What questions does it generate?"

Next were three Regional Forums attended by site teams made up of administrators, teachers, classified staff, parents, students (at the secondary sites), and community members. These teams used data to surface shared values and address questions posed by the initial Strategic Task Force group. Teams from 92% of the school sites participated in one of the three regional forums and provided input into the shared values, focus areas, and equity components of the strategic plan.

Finally, data review and inquiry also occurred at LCAP PAC and DELAC meetings, including an initial session introducing LCAP PAC parents and parents of English learners to the basics of the Dashboard site – how to access it, what it includes, etc., before delving more into the

ratings and information. The district's LCAP team and English Learner Services team further collaborated to align new LCAP goals to the California English Learner Roadmap.

As a result of this process, a strategic framework/LCAP plan was developed in collaboration with educational partners that includes four goals aligned to the Dashboard data areas that will be used to focus the district's continuous improvement work.

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
WH	White
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities
FY	Foster Youth
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			All: >89% Disparity: <29.3%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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 - Results released in December 2022.			All: >47.1% Disparity: <29.1%
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 0.0 HM 21.14			All: >48.6% Disparity: <35.6%
CTE Completion: Percentage of graduating seniors who complete at least one CTE pathway.	2018-19 Overall: 8.9% Disparity: 8.9%	2020-21 Overall: 13.18% Disparity: 13.18%			All: >11.9% Disparity: <3.9%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: CALPADS	ALL 8.9 AA 5.8 HIS 11.6 WH 7.4 EL 6.1 SWD 9.1 SED 10.6 FY 0.0 HM 10.2	ALL 13.18 AA 13.33 HIS 12.82 WH 13.58 EL 11.56 SWD 11.99 SED 15.59 FY 0.0 HM 13.82			
A-G and CTE Completion: Percentage of graduating seniors who meet the A-G college requirements and complete at least one CTE pathway. Metric Source: CALPADS	2018-19 Overall: 4.3% Disparity: 4.3% ALL 4.3 AA 2.6 HIS 4.6 WH 3.6 EL 0.7 SWD 0.0 SED 3.7 FY 0.0 HM 5.6	2020-21 Overall: 5.41% Disparity: 5.41% ALL 5.41 AA 2.42 HIS 5.36 WH 5.48 EL 0.68 SWD 1.5 SED 5.89 FY 0.0 HM 1.63			All: >7.3% Disparity: <3.6%
A-G or CTE Completion: Percentage of graduating seniors who meet the A-G college requirements or complete at least one CTE pathway.	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	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			All: >55.1% Disparity: <40.1%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: CALPADS	SED 35.5 FY 0.0 HM 21.3	SED 42.64 FY 0.0 HM 33.33			
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. Metric Source: Local - AEP Report	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 SWD 0.4 FY 0.3 HM 4.6	2020-21 Overall: 17.54% Disparity: 17.54% ALL 17.54 AA 10.10 HIS 11.52 WH 17.16 EL 5.1 SWD 1.54 FY 0.0 SED 10.67 HM 3.68			>30.3% Disparity <16%
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			All: >59.6% Disparity: <30.3%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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). Metric Source: Local - CAASPP Scores	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 21.0 EL 10.5 SED 8.1 SWD 2.6 FY 0.0 HM 1.5			All: >38.2% Disparity: <15.6%
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 89.5%			>95%
Broad Course of Study: Percentage of students in 6-8 who receive a broad	2019-20 95.6%	2021-22 94.90%			Maintain Levels

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
course of study based on enrollment in ELA, math, science, social science, and PE. Metric Source: Local - Q-SIS					
Broad Course of Study: Percentage of 9-12 grade students who receive a broad course of study based on enrollment in course/graduation requirements in ELA, math, science, social science, foreign language, PE, and VAPA. Metric Source: Local - Q-SIS	2019-20 ELA: 96.9% Math: 85.5% Science: 75.9% Social Studies: 79.4% FL: 51.7% VAPA: 43.0% PE: 60.2%	2021-22 ELA: 95.4% Math: 87.1% Sci: 74.5% Soc: 81.2% FL: 69.5% VAPA: 43.9% PE: 60.7%			Maintain Levels
On Track for Graduation - Elementary Grades: Percentage of students who receive a 1 in English Language Arts or Math.	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	2021-22 Overall: 25.5% Disparity: 24.5% ALL 25.5 AA 34.6 HIS 29.3 WH 18.2 EL 50.0 SED 34.4			<20.1% Disparity: <18.5%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: Local - Q-SIS	SWD 25.8 FY 37.6 HM 39.4	SWD 26.0 FY 30.2 HM 44.9			
On Track for Graduation -Middle School Grades: Percentage of students who receive a D/F. Metric Source: Local - Q-SIS	2019-20 Overall: 28.4% Disparity: 30.5% ALL 28.4 AA 47.6 HIS 37.3 WH 22.6 EL 48.5 SED 40.4 SWD 41.0 FY 47.2 HM 58.9	2021-22 Overall: 27.8% Disparity: 23.9% ALL 27.8 AA 44.3 HIS 33.7 WH 21.1 EL 49 SED 38.2 SWD 31.4 FY 50 HM 51.7			<21.4% Disparity: <23%
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 25.0 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 42.0 SWD 40.2 FY 44.7 HM 55.1			<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.	$1,994,177.00	Yes
4.2	Alignment of Resources for English learner Programs and Services	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 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.	$927,669.00	Yes
4.3	Post-Secondary Opportunities and Exposure	Expose students to opportunities through lessons in Naviance, counseling core instruction, 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 graduating from high school.	$473,611.00	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.	$1,933,837.00	Yes

Action #	Title	Description	Total Funds	Contributing
4.5	Summer Opportunities and Enrichment	Intervention and enrichment opportunities for students who are at risk from not being on grade level.	$1,243,597.00	No
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.	$357,201.00	Yes
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.	$1,796,338.00	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.	$3,529,288.00	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.	$6,140,946.00	Yes

Goal Analysis [2021-22]

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

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

The ongoing ebb and flow of the COVID-19 pandemic impacted the implementation of LCAP actions resulting in many challenges. However, during the pandemic, we were able to maintain continuity of learning and implementation of programs, services, and resources for our students resulting in many successes as well. The successes and challenges experienced during implementation included:

Successes

- Site level staffing to support academic, social, emotional, and mental health needs (e.g. instructional assistants, counselors, mental health therapists)
- Summer offerings
- Community partnerships
- Local control at the site level to address targeted student and site needs
- Enrichment opportunities
- Supplemental curricular materials and supplies
- Opportunities for targeted intervention supports

Challenges

- Workforce shortages impacted hiring and implementation of programs
- Substitute shortage impacted ability to implement professional learning
- Pandemic impeded expenditures and implementation of actions as intended
- Keeping schools safe and open
- Maintaining continuity of learning and implementation of programs

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.

Planned expenditures for goal 4 actions total $16,819,911 and estimated actual expenditures for goal 4 actions total $18,095,123. Actions 4.1, 4.3, 4.4, 4.7, 4.8. and 4.10 estimated expenditures resulted in minor variations from planned expenditures. Action 4.2 was fully implemented and estimated expenditures were below the planned expenditures due to one vacant teacher on special assignment (TOSA) position and one Intermediate Clerk Typist (ICT) position reduced from 1 FTE to .5 FTE. Actions 4.5 and 4.6 were fully implemented and estimated expenditures exceeded the planned expenditures due to increased demand for these programs and services.

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

While educators, parents/guardians, and community partners are always encouraged to use a variety of data when making decisions about education programs and policies, in this time of COVID and disrupted data, the department of education has recommended that direct

comparisons between 2020-21 metrics and prior years is done with caution and that the context of the COVID-19 pandemic be taken into consideration when determining the effectiveness of LCAP actions on impacting LCAP metrics.

Please consider the following when reviewing these specific metrics:

- California Assessment of Student Performance and Progress (CAASPP): In 2020, the administration of CAASPP was waived and reporting of state and local indicators on the California Dashboard was suspended. In 2021, districts had the flexibility to administer the CAASPP or a local assessment. In San Juan, the CAASPP was administered to students in grade 11 and the i-Ready local assessment was administered in grades 3-8. 42% of students in grade 11 participated in the CAASPP and 87% of students in grades 3-8 participated in the i-Ready local assessment.
- Chronic Absenteeism: The definition of chronic absenteeism, which is determined at the state level, did not change during the COVID pandemic. This is one of the factors that contributed to the sharp increase in chronic absenteeism in both San Juan and across the state.
- District Climate Survey: The participation rate increased in 2021-22 for all students, parents, and staff compared to the previous year. However, the participation rate was lower compared to 2019-20 (pre-COVID).

LCAP GOAL 4
Actions:
Metrics:

- Graduation Rate: Compared to the 2020-21 overall rate, the percentage of students who graduated high school within 4 years was lower for all student groups with the exception of WH students. Most prominently for FY students whose rate was 42.9% lower than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.
- College and Career Indicator (CCI Rate): Metric that is reported on the CA Dashboard and unavailable until 2022-23.
- A-G Completion: Compared to the 2020-21 overall rate, the percentage of graduating seniors who met the A-G college requirements was lower for all student groups with the exception of WH students, most prominently for FY students whose rate was 45.2% lower than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.
- CTE Completion: Compared to the 2020-21 overall rate, the percentage of graduating seniors who completed at least one CTE pathway was higher for AA, WH, SED, and HM student groups. The rate was lower for all other student groups, most prominently for FY students whose rate was 13.18% lower than the overall rate. We are meeting our 3-year desired outcome for the overall rate, and have not yet met the desired outcome for disparity.
- A-G AND CTE Completion: Compared to the 2020-21 overall rate, the percentage of graduating seniors who met the A-G college requirements and completed at least one CTE pathway was higher for WH and SED student groups. The rate was lower for all other student groups, most prominently for FY students whose rate was 5.41% lower than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.
- A-G OR CTE Completion: Compared to the 2020-21 overall rate, the percentage of graduating seniors who met the A-G college requirements or completed at least one CTE pathway was lower for all student groups with the exception of WH students, most prominently for FY students whose rate was 52.97% lower than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.

- College and Career Indicators (AP or IB Exam Performance): Compared to the 2020-21 overall rate, the percentage of graduating seniors who received a passing score on one or more AP or IB exams was lower for all student groups, most prominently for FY students whose rate was 17.59% lower than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.
- College and Career Indicators (Early Assessment Program ELA): Compared to the 2020-21 overall rate, the percentage of grade 11 students who took the ELA Early Assessment Program and demonstrated preparedness for college and career (conditional or unconditional) was lower for all student groups with the exception of WH students, most prominently for HM students whose rate was 25% lower than the overall rate. We are meeting our 3-year desired outcome for disparity, and have not yet met the desired outcome for the overall rate.
- College and Career Indicators (Early Assessment Program Math): Compared to the 2020-21 overall rate, the percentage of grade 11 students who took the math Early Assessment Program and demonstrated preparedness for college and career (conditional or unconditional) was lower for all student groups with the exception of WH students, most prominently for FY students whose rate was 17% lower than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.
- Broad Course of Study: In 2021-22, 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 is 89.5%. We have not yet met our 3-year desired outcome.
- Broad Course of Study: In 2021-22, 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 is 94.9%. We have not yet met our 3-year desired outcome.
- Broad Course of Study: In 2021-22, we are meeting our 3-year desired outcome for the percentage of students in grades 9-12 who receive a broad course of study based on enrollment in course/graduation requirements in ELA, math, science, social science, foreign language, PE, and VAPA.
- On Track for Graduation-Elementary Grades: Compared to the 2021-22 overall rate, the percentage of students who received a 1 in English Language Arts or Math was higher for all student groups with the exception of white students, most prominently for EL students whose rate was 24.5% higher than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.
- On Track for Graduation: Compared to the 2021-22 overall rate, the percentage of middle grade students who received a D/F was higher for all student groups with the exception of WH students, most prominently for HM students whose rate was 23.9% higher than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.
- On Track for Graduation: Compared to the 2021-22 overall rate, the percentage of high school grade students who received a D/F was higher for all student groups with the exception of WH students, most prominently for HM students whose rate was 24.8% higher than the overall rate. We have not yet met our 3-year desired outcome for the overall rate and disparity.

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:

- College and Career Indicator: Metric source revised to California School Dashboard to improve clarity and conciseness.
- College and Career Indicators (Early Assessment Program ELA): Baseline and grade level changed to reflect the year grade 11 students took the EAP.

- College and Career Indicators (Early Assessment Program Math): Baseline and grade level changed to reflect the year grade 11 students took the EAP.

Actions:

- Action 4.1 and 4.10 description revised to improve clarity and conciseness.
- Action 4.4 expanded to subsidize early childhood education program fees for low-income parents and pregnant teens.
- Action 4.9 revised to be principally directed to support unduplicated student groups.

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	Graduation and College/Career Readiness for Foster Youth and Students with Disabilities: Increase the percentage of foster youth students and students with disabilities who graduate and are college/career ready so that all students are prepared for college, career, and bright futures filled with opportunity.

An explanation of why the LEA has developed this goal.

An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups on the CA Dashboard. Foster youth and students with disabilities have consistently performed low ("in the red") for graduation and college/career readiness on the CA Dashboard Performance Indicator. As a result, San Juan is required to include an additional LCAP goal to outline support for foster youth and students with disabilities that focuses on improving graduation rate and college/career readiness outcomes. This goal includes both new and existing actions, metrics, and expenditures. New actions, metrics, and expenditures were developed using a continuous improvement process that included forming an improvement team, conducting a causal analysis, and identifying actions to address the identified causes. As a result of this process, San Juan believes that the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

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
WH	White
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities
FY	Foster Youth
HM	Homeless

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate Indicator: The percentage of foster youth and students with disabilities who graduate high school. Metric Source: California School Dashboard - Graduation Rate Indicator	2018-2019 FY 55.1% SWD 66.9%	2022-23 Not available - Results released in December 2023.			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%	2022-23 Not available - Results released in December 2023.			FY: >5% SWD: >7.5%

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.	$1,503,870.00	Yes
5.2	Student Lists	Identify current and former foster youth students 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 A-G, CTE, tutoring, and credit recovery courses/classes.	$10,000.00	Yes
5.4	Inclusive Practices	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.	$220,000.00	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

Goal Analysis [2021-22]

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

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

N/A - New goal

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.

N/A - New goal

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

N/A - New goal

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.

N/A - New goal

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

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

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
$38,021,754.00	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
9.53%	0.00%	$0.00	9.53%

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 unduplicated students, 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 targeted 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 provided on an LEA-wide basis to maximize the impact of these actions throughout the LEA.

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, 1.5
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: Graduation and College/Career Readiness for Foster Youth and Students with Disabilities
Contributing Actions: 5.1, 5.2, 5.3
Programs, Services, Strategies:

- Wraparound support 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 and former foster youth students by verifying state, county, and local student information data, and targeting enrollment and interdistrict transfer processes
- Establish and implement processes for welcoming new foster youth students to school, and communication between central office, school, staff, and home
- Provide targeted interventions to foster youth and students with disabilities focused on developing problem-solving, behavioral and emotional self-regulation skills
- Identify, recruit, place, and support foster youth and students with disabilities in A-G, CTE, tutoring, and credit recovery courses/classes
- Provide professional learning focused on developing knowledge, skills, and mindsets that support foster youth and students with disabilities with academic, behavioral, social, and emotional learning

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) 2022-23 Local Control Funding Formula (LCFF) Supplemental Grant is projected to be $38,021,754. This is an increase of $1,73,789 over last year's LCFF Supplemental Grant allocation of $36,283,965 which targeted similar student populations.

SJUSD educates approximately 38,180 students in kindergarten through 12th grade. Currently, 18,990 students qualify as low-income, 6,491 students are identified as English learners, 1,824 students are identified as homeless, and 160 students are identified as foster youth. In San Juan, the population of unduplicated pupils is not necessarily concentrated in a few schools. While the district has 25 sites with rates of unduplicated students exceeding 67%, two of every three schools have rates in excess of 40%. This demographic distribution across schools supports the conclusion that services or actions directed in support of the targeted populations are needed at all schools. However, LCFF supplementally-funded actions at schools with densities below 40% are focused on targeted student populations.

The actions and services in San Juan's LCAP 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 English learners, foster youth, and/or low-income are continually overrepresented. The remaining students who are struggling do not fall into one of the targeted 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. By distributing focused actions and services across schools, with an emphasis on our unduplicated student groups, we intend to increase the rate of student success for all students.

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.

Response to this prompt is not applicable.

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

2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$318,752,477.00	$2,745,004.00	$392,367.00	$5,979,723.00	$327,869,571.00	$318,472,049.00	$9,397,522.00

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	$611,293.00				$611,293.00
1	1.2	Attendance Support for Homeless and Foster Youth	Foster Youth	$718,400.00				$718,400.00
1	1.3	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	English Learners	$2,767,933.00			$476,561.00	$3,244,494.00
1	1.4	Cultural Brokers	English Learners Low Income	$45,000.00	$700,800.00			$745,800.00
1	1.5	Workforce Diversity	English Learners Foster Youth Low Income	$200,000.00				$200,000.00
2	2.1	Multi-Tiered System of Supports for Social-Emotional Health	English Learners Foster Youth Low Income	$3,548,860.00		$164,906.00	$1,530,274.00	$5,244,040.00
2	2.2	Prevention Services	English Learners Foster Youth Low Income	$302,215.00				$302,215.00
2	2.3	Inclusive School Climate and Equity	English Learners Foster Youth Low Income	$1,273,175.00				$1,273,175.00
2	2.4	School Climate Assessment and Continuous Improvement	English Learners Foster Youth Low Income	$154,030.00			$160,791.00	$314,821.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.5	School Site Supports for Safe Environments	English Learners Foster Youth Low Income	$2,343,638.00		$107,775.00		$2,451,413.00
3	3.1	Math	English Learners Foster Youth Low Income	$527,607.00				$527,607.00
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	$764,121.00				$764,121.00
3	3.4	Middle and High School Integrated Math Support	English Learners Foster Youth Low Income	$1,298,915.00				$1,298,915.00
3	3.5	Integrated and Designated English Language Development (ELD)	English Learners	$7,886,176.00				$7,886,176.00
3	3.6	Science	All	$55,542.00				$55,542.00
3	3.7	Supplemental Arts & Physical Fitness	English Learners Foster Youth Low Income	$178,009.00				$178,009.00
3	3.8	Academic Supports	English Learners	$1,060,587.00	$263,985.00		$297,167.00	$1,621,739.00
3	3.9	School Site Innovation	English Learners Low Income	$2,599,020.00				$2,599,020.00
3	3.10	Professional Growth	English Learners Foster Youth Low Income	$2,032,766.00			$1,018,963.00	$3,051,729.00
3	3.11	Instructional and Support Services	All	$274,502,019.00				$274,502,019.00
3	3.12	American Indian Education Program (AIEP)	American Indian and Alaska Native Students				$29,020.00	$29,020.00
4	4.1	School Counseling	English Learners Foster Youth Low Income	$1,994,177.00				$1,994,177.00
4	4.2	Alignment of Resources for English	English Learners	$907,982.00		$19,687.00		$927,669.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		learner Programs and Services						
4	4.3	Post-Secondary Opportunities and Exposure	English Learners Foster Youth Low Income	$473,611.00				$473,611.00
4	4.4	Alternative Education and Credit Recovery	English Learners Foster Youth Low Income	$1,933,837.00				$1,933,837.00
4	4.5	Summer Opportunities and Enrichment	All				$1,243,597.00	$1,243,597.00
4	4.6	Early Childhood Education	English Learners Foster Youth Low Income	$81,317.00			$275,884.00	$357,201.00
4	4.7	Advancement Via Individual Determination (AVID)	English Learners Foster Youth Low Income	$1,796,338.00				$1,796,338.00
4	4.8	Career Technical Education (CTE) Pathway Articulation and CTE Advancement	All	$1,472,396.00	$1,580,219.00		$476,673.00	$3,529,288.00
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	$6,140,946.00				$6,140,946.00
5	5.1	Foster Youth Staffing and Services	Foster Youth	$933,078.00		$99,999.00	$470,793.00	$1,503,870.00
5	5.2	Student Lists	Foster Youth	$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	$200,000.00			$220,000.00
5	5.5	Enrollment in General Education	Students with Disabilities					$0.00

2022-23 Contributing Expenditures Tables

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
$399,102,039.00	$38,021,754.00	9.53%	0.00%	9.53%	$42,702,520.00	0.00%	10.70 %	**Total:**	$42,702,520.00
								LEA-wide Total:	$18,311,457.00
								Limited Total:	$16,894,185.00
								Schoolwide Total:	$7,496,878.00

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	$611,293.00	
1	1.2	Attendance Support for Homeless and Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	$718,400.00	
1	1.3	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$2,767,933.00	
1	1.4	Cultural Brokers	Yes	LEA-wide	English Learners Low Income	All Schools	$45,000.00	
1	1.5	Workforce Diversity	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$200,000.00	
2	2.1	Multi-Tiered System of Supports for Social-Emotional Health	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$3,548,860.00	

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	2.2	Prevention Services	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$302,215.00	
2	2.3	Inclusive School Climate and Equity	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$1,273,175.00	
2	2.4	School Climate Assessment and Continuous 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	$2,343,638.00	
3	3.1	Math	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$527,607.00	
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	$764,121.00	
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	$1,298,915.00	
3	3.5	Integrated and Designated English Language Development (ELD)	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$7,886,176.00	
3	3.7	Supplemental Arts & Physical Fitness	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$178,009.00	
3	3.8	Academic Supports	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$1,060,587.00	
3	3.9	School Site Innovation	Yes	Limited to Unduplicated Student Group(s)	English Learners Low Income	All Schools Specific Schools: Title 1 Schools	$2,599,020.00	

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 (%)
3	3.10	Professional Growth	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$2,032,766.00	
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	$1,994,177.00	
4	4.2	Alignment of Resources for English learner Programs and Services	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$907,982.00	
4	4.3	Post-Secondary Opportunities and Exposure	Yes	Schoolwide	English Learners Foster Youth Low Income	High schools	$473,611.00	
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	$1,933,837.00	
4	4.6	Early Childhood Education	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$81,317.00	
4	4.7	Advancement Via Individual Determination (AVID)	Yes	Schoolwide	English Learners Foster Youth Low Income	Middle schools and high schools	$1,796,338.00	

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	$6,140,946.00	
5	5.1	Foster Youth Staffing and Services	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	$933,078.00	
5	5.2	Student Lists	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	$11,009.00	
5	5.3	Special Outreach	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	$10,000.00	

2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$311,474,600.00	$311,899,239.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Family and Community Engagement	Yes	$599,415.00	$574,063.00
1	**1.2**	Foster Youth Staffing and Services	Yes	$1,449,178.00	$1,455,517.00
1	**1.3**	Attendance Support for Homeless and Foster Youth	Yes	$632,752.00	$530,929.00
1	**1.4**	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Yes	$2,793,815.00	$2,566,681.00
1	**1.5**	Post-Arrival Transition	Yes	$303,202.00	$774,912.00
1	**1.6**	Access to Public Meetings	No	$55,000.00	$52,850.00
1	**1.7**	Workforce Diversity	No	$50,000.00	$50,000.00
2	**2.1**	Multi-Tiered System of Supports for Social-Emotional Health	Yes	$5,143,354.00	$4,239,175.00
2	**2.2**	Prevention Services	Yes	$297,378.00	$288,757.00
2	**2.3**	Inclusive School Climate and Equity	Yes	$1,213,541.00	$1,112,425.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.4	School Climate Assessment and Continuous Improvement	Yes	$306,508.00	$220,929.00
2	2.5	School Site Supports for Safe Environments	Yes	$2,357,498.00	$2,155,595.00
3	3.1	Core Math	No	$527,060.00	$536,450.00
3	3.2	Core Literacy	No	$88,166.00	$88,166.00
3	3.3	Intervention	Yes	$842,642.00	$517,558.00
3	3.4	Middle and High School Integrated Math Support	Yes	$1,159,640.00	$1,164,183.00
3	3.5	Integrated and Designated English language development (ELD)	Yes	$7,196,190.00	$6,907,640.00
3	3.6	Science	No	$74,711.00	$45,714.00
3	3.7	Supplemental Arts & Physical Fitness	Yes	$168,009.00	$182,981.00
3	3.8	Academic Supports	Yes	$1,570,220.00	$1,451,355.00
3	3.9	School Site Innovation	Yes	$2,786,575.00	$2,753,925.00
3	3.10	Professional Growth	Yes	$3,349,366.00	$3,181,169.00
3	3.11	Effective Classroom Instruction	No	$261,690,469.00	$262,953,142.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
4	**4.1**	School Counseling	Yes	$1,776,659.00	$1,834,627.00
4	**4.2**	Alignment of Resources for English learner Programs and Services	Yes	$920,497.00	$757,291.00
4	**4.3**	Post-Secondary Opportunities and Exposure	Yes	$479,261.00	$419,190.00
4	**4.4**	Alternative Education and Credit Recovery	Yes	$1,996,421.00	$1,767,670.00
4	**4.5**	Summer Opportunities and Enrichment	No	$1,158,387.00	$2,443,474.00
4	**4.6**	Early Childhood Education	Yes	$199,854.00	$431,236.00
4	**4.7**	AVID	Yes	$1,697,088.00	$1,722,109.00
4	**4.8**	Career Technical Education (CTE) Pathway Articulation and CTE Advancement	No	$2,854,130.00	$3,112,552.00
4	**4.9**	K-8 College and Career Strength Finding/Career Planning & Support	No	$20,000.00	$20,000.00
4	**4.10**	District System Supports for Continuous Improvement	Yes	$5,717,614.00	$5,586,974.00

2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
$36,300,204.00	$36,612,014.00	$36,746,031.00	($134,017.00)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Family and Community Engagement	Yes	$599,415.00	$574,063.00	0.00%	0.00%
1	1.2	Foster Youth Staffing and Services	Yes	$889,301.00	$889,048.00	0.00%	0.00%
1	1.3	Attendance Support for Homeless and Foster Youth	Yes	$632,752.00	$530,929.00	0.00%	0.00%
1	1.4	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Yes	$2,349,156.00	$2,062,237.00	0.00%	0.00%
1	1.5	Post-Arrival Transition	Yes	$50,000.00	$45,000.00	0.00%	0.00%
2	2.1	Multi-Tiered System of Supports for Social-Emotional Health	Yes	$3,752,393.00	$2,650,925.00	0.00%	0.00%
2	2.2	Prevention Services	Yes	$297,378.00	$288,757.00	0.00%	0.00%
2	2.3	Inclusive School Climate and Equity	Yes	$1,213,541.00	$1,112,425.00	0.00%	0.00%
2	2.4	School Climate Assessment and Continuous Improvement	Yes	$154,030.00	$60,430.00	0.00%	0.00%
2	2.5	School Site Supports for Safe Environments	Yes	$993,919.00	$1,934,891.00	0.00%	0.00%
3	3.3	Intervention	Yes	$842,642.00	$517,558.00	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)
3	3.4	Middle and High School Integrated Math Support	Yes	$1,010,824.00	$1,164,183.00	0.00%	0.00%
3	3.5	Integrated and Designated English language development (ELD)	Yes	$7,196,190.00	$6,907,640.00	0.00%	0.00%
3	3.7	Supplemental Arts & Physical Fitness	Yes	$168,009.00	$182,981.00	0.00%	0.00%
3	3.8	Academic Supports	Yes	$1,055,429.00	$898,732.00	0.00%	0.00%
3	3.9	School Site Innovation	Yes	$2,786,575.00	$2,753,925.00	0.00%	0.00%
3	3.10	Professional Growth	Yes	$117,006.00	$2,023,539.00	0.00%	0.00%
4	4.1	School Counseling	Yes	$1,637,260.00	$1,834,627.00	0.00%	0.00%
4	4.2	Alignment of Resources for English learner Programs and Services	Yes	$900,810.00	$737,604.00	0.00%	0.00%
4	4.3	Post-Secondary Opportunities and Exposure	Yes	$479,261.00	$419,190.00	0.00%	0.00%
4	4.4	Alternative Education and Credit Recovery	Yes	$1,996,421.00	$1,767,670.00	0.00%	0.00%
4	4.6	Early Childhood Education	Yes	$75,000.00	$80,594.00	0.00%	0.00%
4	4.7	AVID	Yes	$1,697,088.00	$1,722,109.00	0.00%	0.00%
4	4.10	District System Supports for Continuous Improvement	Yes	$5,717,614.00	$5,586,974.00	0.00%	0.00%

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$339,571,600.00	$36,300,204.00	0.00%	10.69%	$36,746,031.00	0.00%	10.82%	$0.00	0.00%

Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Engaging Educational Partners

Purpose

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

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

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

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

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

Requirements and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

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

Action Tables

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

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

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

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

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

Data Entry Table

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

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

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

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

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

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

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

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

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

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

LCFF Carryover Table

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

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

LCFF Carryover Table

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

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

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

California Department of Education
January 2022

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-3

MEETING DATE: 06/28/2022

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: 06/20/2022

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., Assistant Superintendent, Educational Services
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support
Kent Kern, Superintendent of Schools

San Juan Choices Charter School Accountability Plan: Local Indicators

Presented to the Board of Education
June 28, 2022

Tony Oddo, Director, San Juan Choices Charter School

Indicator 1: Basic Service (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%

Indicator 2: Standards Implementation (State Priority 2)

- **Performance Level:** Met
- **State Reflection Tool**
  - Professional Development in Standards: Level 3-5
  - Instructional Materials Aligned to Standards: Level 3-5
  - Policies and Program to Support Instruction: Level 3-5
  - Other Subject Areas: Level 3-4
  - Engaging with Teachers and Administrators: Level 3-5
- **Rubric**
  - Level 5 Full Implementation with Sustainability
  - Level 4 Full Implementation
  - Level 3 Initial Implementation
  - Level 2 Beginning Development
  - Level 1 Exploration and Research

Indicator 3: Parent Engagement (State Priority 3)

- **Performance Level:** Met
- **Dashboard Narrative**
  - **Key Findings - School Decision making: :** 92% of responding parents/guardians indicated they had an opportunity to provide input on school decisions.
  - **Key Findings – School Culture:** 95% of responding parents indicated the environment at school was positive and supportive.
  - **Key Findings - Parent Participation in Programs:** Just 77% of responding parents indicated they had the opportunity to participate in the school's meetings and operational processes, down 7% from prior surveys.
  - **Key Findings –** 100% of parents surveyed feel Choices provides a positive educational experience.
  - **Key Findings –** Leadership at Choices continually works to develop new ways to promote parent engagement through parent training opportunities, workshops and speaker presentations.

Indicator 4: School Climate – Students (State Priority 6)

- **Performance Level:** Met
- **Dashboard Narrative**
  - **Key Findings - School Safety:** 100% of responding students indicated they felt safe at Choices.
  - **Key Findings – Learning Environment:** 97.88% of responding students indicated their education has become more personalized since attending Choices.
  - **Key Findings - Student Connectedness through Caring Relationships:** 95.74% of students responding indicated the Choices staff is caring and responsive to student needs.
  - **Key Findings –** as self-reported student anxiety levels increase, the Choices staff is committed to finding better ways to help students overcome these issues and be successful in their academics. 85% of students feel their anxiety levels have stabilized or decreased since attending Choices.

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 course each year, one new CTE Pathway, and development of a 2nd CTE Pathway in 2022-2023.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-4

MEETING DATE: 06/28/2022

SUBJECT: San Juan 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 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 and 2021-2022 Learning Continuity and Attendance Plan 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: 04/21/2022
Advisory Council: 04/27/2022
Family Focus Group: 04/27/2022
Leadership Team: 5/12/2022
Director and Self-Study Coordinator: 05/16/2022

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/14/2022
Superintendent's Cabinet: 06/06/2022, 06/20/2022

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., Assistant Superintendent, Educational Services DC
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

School Year
2022-2023

San Juan Choices Charter School
2021-2024 Local Control Accountability Plan

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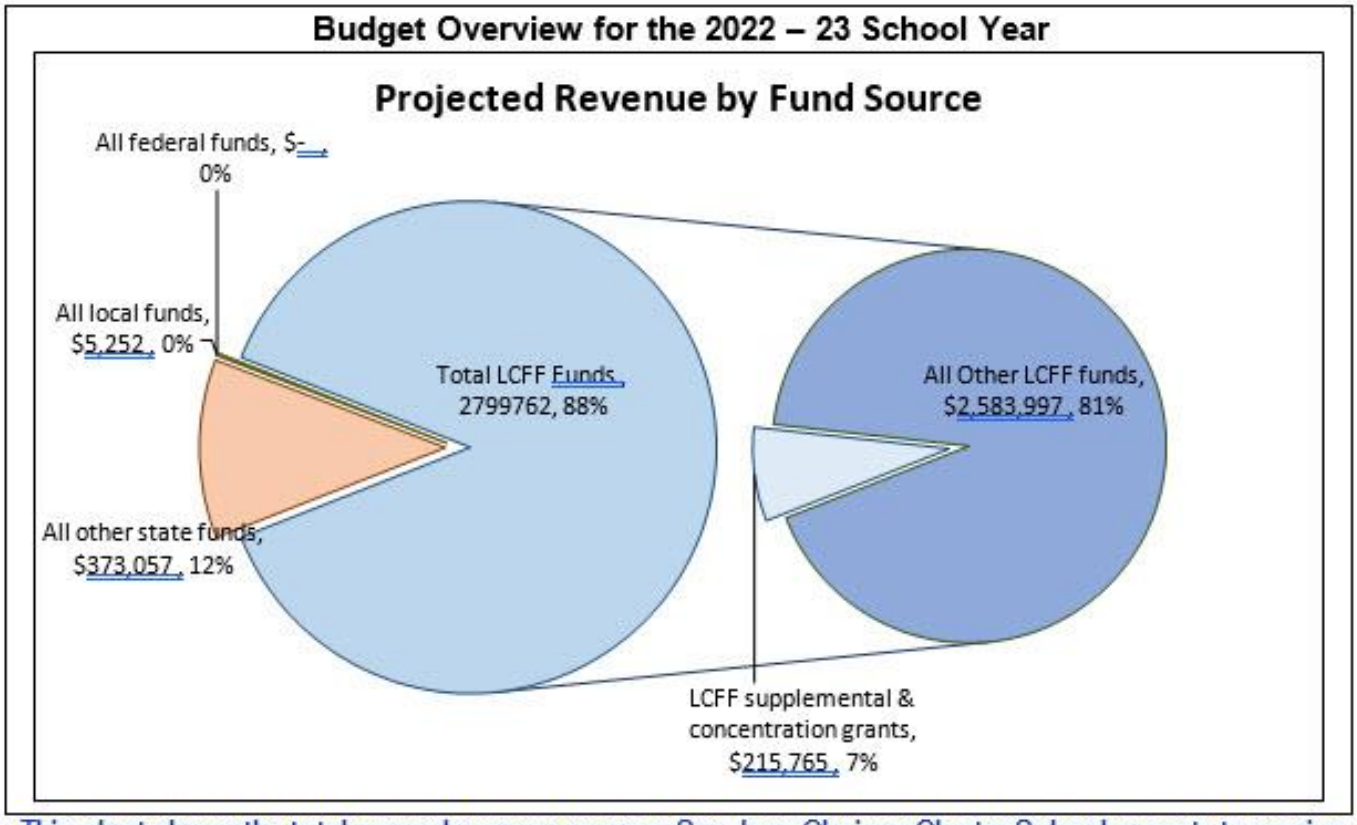
LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Choices Charter School
CDS Code: 34674473430758
School Year: 2022 – 23
LEA contact information: Tony Oddo

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).

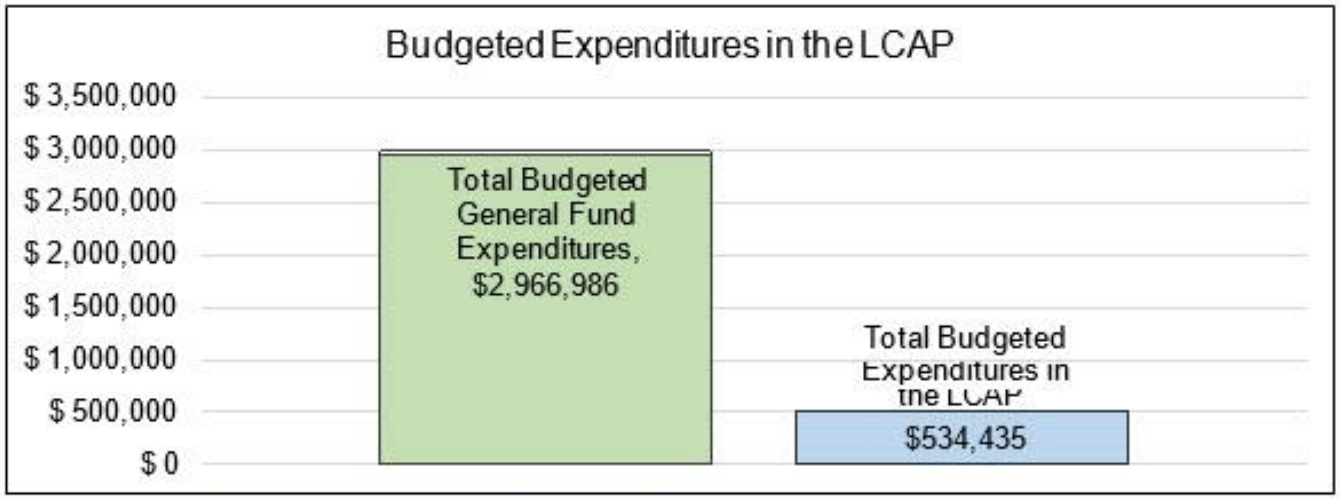


This chart shows the total general purpose revenue San Juan Choices Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Choices Charter School is $3,178,071.00, of which $2,799,762.00 is Local Control Funding Formula (LCFF), $373,057.00 is other state funds, $5,252.00 is local funds, and $0.00 is federal funds. Of the $2,799,762.00 in LCFF Funds, $215,765.00 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 2022 – 23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Choices Charter School plans to spend $2,966,986.00 for the 2022 – 23 school year. Of that amount, $534,434.73 is tied to actions/services in the LCAP and $2,432,551.27 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

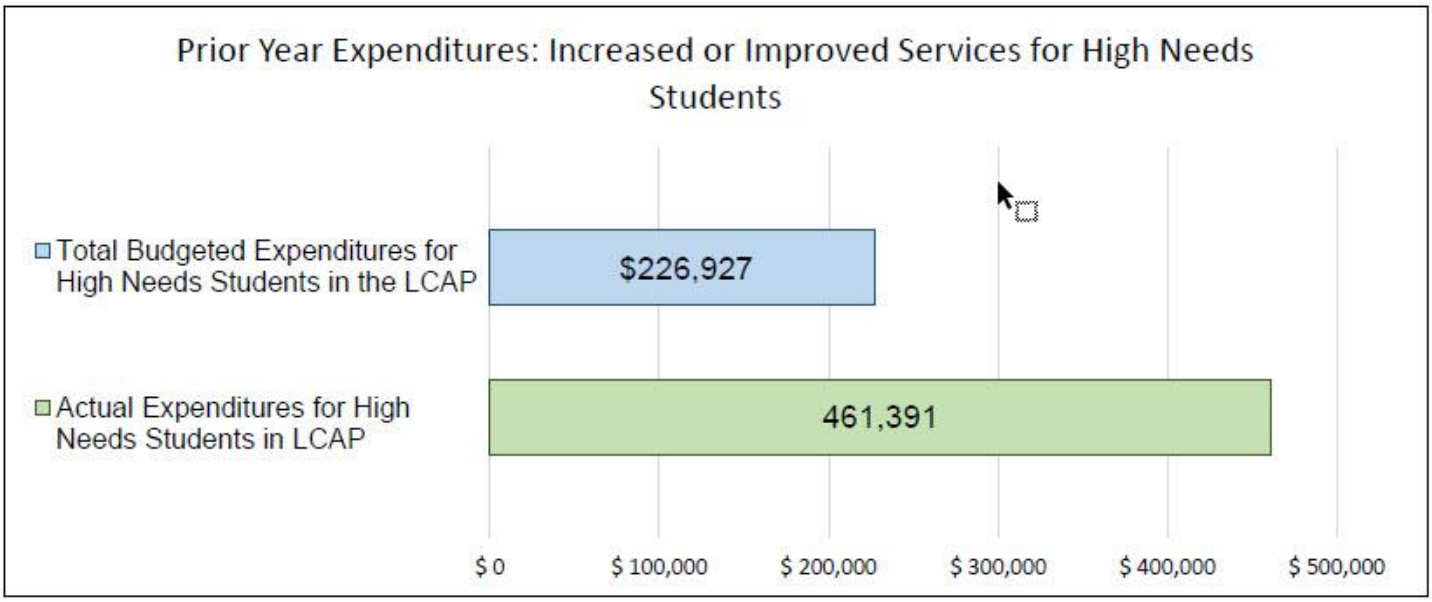
Unrestricted operational costs such as personnel, facility lease costs, utilities, property and liability insurance, contribution to SJUSD for central services, and technology purchased with restricted grant funds.

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

In 2022 – 23, San Juan Choices Charter School is projecting it will receive $215,765.00 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 $534,435.00 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 2021 – 22



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 2021 – 22, San Juan Choices Charter School's LCAP budgeted $226,927.00 for planned actions to increase or improve services for high needs students. San Juan Choices Charter School actually spent $461,391.00 for actions to increase or improve services for high needs students in 2021 – 22.

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Choices Charter School	Tony Oddo, Director	toddo@sanjuan.edu; 916-979-8378

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

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

NA - No funds were received through the Budget Act of 2021.

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

NA - No additional concentration grant add-on funding was received.

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

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

NA - Choices Charter School did not submit an American Rescue Plan Act proposal.

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

Choices Charter School seeks to maximize student learning, minimize achievement gaps of disadvantaged student groups, and maximize the percentage of students who graduate on time and prepared for post-secondary college and career pursuits. To achieve these goals, Choices uses its fiscal resources to:

-employ highly qualified teachers and to provide them with frequent professional development centered on current educational research

-provide teachers and students with necessary technology resources, including hardware, software, and support services

-ensure a safe campus environment where students feel accepted, comfortable, and engaged

-provide academic and social/emotional intervention services for students who struggle

-offer a breadth of course alternatives and extracurricular activities to allow students to pursue interests and various pathways to success

-provide college and career counseling services

-reward excellence in academics and character

-track and analyze student data to consistently make data-based program decisions

-engage parents and community members in supporting students and providing feedback about school services

Choices Charter School's flexible independent study program allows teachers to meet students where they are and to guide them to success through one-on-one and small group instruction. Socioeconomically Disadvantaged Students, English Learners, and Foster Youth students benefit greatly from this individualized approach and breadth of support services that can be swiftly applied to target areas of need.

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

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

Introduction

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

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

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

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

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

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

Instructions

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

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

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

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

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

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

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

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

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

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

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (https://www.cde.ca.gov/fg/cr/relieffunds.asp) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page

(https://www.cde.ca.gov/fg/cr/) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

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

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

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

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

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

California Department of Education
November 2021

2022-23 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	Tony Oddo, Director	toddo@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. 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. 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 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 test data to identify what students have learned and to re-teach to fill the identified gaps in knowledge. Teachers 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 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 and a new Career Technical Education ("CTE") Pathway in Business & Finance 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, access to standardized college-entry exams and internship/job opportunities, a supportive staff, and individualized counseling, all designed to prepare students for post-secondary academic and/or professional pursuits. Ninety-eight percent of 2021 graduates stated that they would recommend the program to other students. Forty-two percent of the graduates stated that they would not have graduated from high school if they had not attended CCS. Seventy-nine 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 2022 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 2021 and previous recent years. Due to small sample sizes, to protect the privacy of individual students, data results for *English Learners (4%)* and *Foster Youth (1%)* are typically not reported publicly; most data highlighted here focuses on the successes of *All Students* and *Socioeconomically Disadvantaged Students (38%)*.

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 in 2020-21, 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 and again in 2021. The Graduation Rates of each group have remained nearly equal to one another, demonstrating equity of the Choices Charter program. Nearly half of 2021 graduates stated that they would not have graduated from high school had they not enrolled at Choices, and more than three quarters of them planned to immediately enroll in colleges or trade schools.

- **CAASPP (SBA ELA & SBA Math):** In 2021, while CA State scores dropped, CAASPP scores in ELA and Math grew for *All Students*, *Socioeconomically Disadvantaged Students*, and "Ever-EL" *English Learners* at Choices. *Socioeconomically Disadvantaged Students* and "Ever-EL" *English Learners* outperformed *All Students* in both subjects. Choices students experienced minimal learning loss during distance learning, thanks to a program, faculty, and student body that were well-prepared

for a learning model that was foreign to most educational institutions and young learners.

- **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.
- **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, the percentage of students who reported feeling the same or less anxiety since enrolling at Choices remained 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 for *All Students* and *Socioeconomically Disadvantaged Students* between 2019 and 2021 (no data available in 2020). This is 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 is limited. This metric will be tracked carefully for expected stabilization, going forward.

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 2021, the Graduation Rates of *All Students* and *Socioeconomically Disadvantaged Students* were significantly lower than corresponding state averages, as was the percentage of *All Students* who met or exceeded standard on the CAASPP SBA Math. The California State average College Career Indicator is also significantly higher for *All Students* and *Socioeconomically Disadvantaged Students* than it is at Choices. Interestingly, the Chronic Absenteeism Rates, which have increased at Choices are essentially aligned with the corresponding figures for the state. The Graduation Rate, Math proficiency, and college and career readiness remain 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 enhanced:

- Tutoring Services
- College & Career Planning Support
- School Community Features
- Technology Resources
- Support for Students with Anxiety
- Mental Health Support
- Miscellaneous Support Services

that are funded by the LCFF and are explained in further detail in the LCAP Goals, Actions, and 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 2022-23 LCAP. The following schedule of communications outlines the process that took place:

Staff:
4/21/22 Meeting
- Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2019 LCAP, 2020 LCP, and 2021 LCAP - Staff Collaborated in WASC Focus Groups and provided feedback from each group via an online survey.

Advisory Council:
4/27/22 Meeting
- Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2019 LCAP, 2020 LCP, and 2021 LCAP - Feedback collected at meeting.

Family Focus Group:
Email sent to families on 4/27/22
- Feedback provided individually, via an online survey.

Leadership Team:
5/12/22 Meeting
- Reviewed feedback from all educational partners and confirmed summary of most frequently recommended actions. Provided additional emphasis on actions of particular urgency.

Director and Self-Study Coordinator:
5/16/22 Meeting
- Reviewed summary of most frequently recommended actions and decided upon specific plans for inclusion of actions in the 2022-23 LCAP.

A summary of the feedback provided by specific educational partners.

Actions Most Frequently Recommended by Educational Partners:

Expand Mental Health Support (Staff, Advisory Council, Family Focus Group)

- Expanded mental health support. Utilize someone from outside the school for mental health support. Perhaps a contract from Sac State Masters in Therapy students or other MFT programs. (Staff)
- Follow-up on “professional development on working with students with anxiety from The Anxiety Treatment Center.” (Staff)
- Professional development on supporting students with the transition back to in-person learning (emotional aspects) (Staff)
- On-site yoga (breathing and balance), stress reduction, how to deal with anxiety (looking at a variety of anxiety treatments) (Staff)
- Continue and expand mental health services. (Advisory Council)
- Mental health support (Family Focus Group)

Expand Offerings of Elective Courses and Extracurricular Activities (Advisory Council, Family Focus Group)
- Expand “artsy” electives (photography, fashion design, podcasting class, ceramics) (Advisory Council)
- Expand class offerings (Family Focus Group)
- More extracurricular activities to promote social interaction (Family Focus Group)
- Science lab (Family Focus Group)

Formalize Intervention Process/Approach (Staff, Family Focus Group)
- Specify what “improvements in student intervention services” means. (Staff)
- Vigilant communication with families (Staff)
- Inform parents what it is we are targeting for students (skills, knowledge…). (Staff)
- Home visits for at risk students/ those with low attendance (Staff)
- Understand families’ challenges; do not judge them. (Family Focus Group)
- Support families. (Family Focus Group)
- Provide options & alternatives. (Family Focus Group)

Continue/Expand Tutoring Services (Staff, Family Focus Group)
- Keep or increase tutoring on campus and through Zoom. (Staff)
- Zoom tutoring to reach shy students (but this may involve more frequent flaking) (Staff)
- Use tutoring to increase and emphasize academic vocabulary in subject areas, especially Math. (Staff)
- Make sure tutors know how to tutor – not homework help, but skill acquisition. (Staff)
- Continue tutoring. (Family Focus Group)

Build College/Career Readiness (Staff)
- Resume when possible: What is college? What is trade school? What is community college? Events for students first in their families to attempt one of the above. (Staff)
- Focus on post-high school. (Staff)

- “What the Advisory said about first-time college goers” (Staff)
- Profiles on different jobs (like the pictures we had in the old computer lab) with needed training, salaries, etc. AND have speakers talk with kids about this (like brown-bag speakers). (Staff)
- Weekly focus on different jobs (like we did for how Math is used in different jobs) (Staff)
- Keep the Career Fair. (Staff)
- Encourage/emphasize 9th-12th grade to go to the College Fair at Rio. Carpool or take students ourselves. (Staff)
- More focus on college/career guidance (7 year plan) including support of tracks involving trade school, military, community college (Staff)
- Develop a second CTE Pathway. (Leadership)

Formalize Approach with English Learners (Staff)
- Move away from casual language acquisition via electives/clubs and more academic language through support classes. (Staff)
- Revise this: "guidance to English Learners, who are encouraged to enroll in electives and to participate in extra-curricular activities to support language acquisition" to reflect "on campus electives" as well as emphasize in-person learning for all subject areas (English Language immersion opportunity). (Staff)
- Formal language EL classes/support in courses (Staff)
- Zoom sessions dedicated to English Learners (Staff)
- EL Coordinator? Training? (we nominate Kelvin) (Staff)
- Professional development for literacy strategies, i.e. GLAD. Is there any specialized training for online instruction? (Staff)
- Professional development re: strategies to meet the needs of English Learners as our EL population grows (13 tested last year) (Staff)
- Find and pilot a new ELD course curriculum. (Leadership)

Support Families with Curriculum/Technology (Staff)
- Be sure that we are following up with new enrollees/families 3-7 days after enrollment to guide them in a smooth transition. (Staff)
- Parent and student training about best practices for online learning, specifically with respect to PLP curriculum (Staff)
- Provide tech support to students and parents for their technical issues, remotely/ on site. (Staff)
- Provide training and Zoom meet-ups to help parents/guardians support their students at home. (Staff)
- Provide training using evening presentations, videos, or zoom meet-ups to help parents/guardians understand Pathways and PLP and how to monitor and support their students at home. (Staff)

Support Staff with Technology (Staff)
- Technology purchases to support teachers with instruction from a distance (Staff)
- Training for teachers on technology/resources that contribute to effective distance learning (Staff)
- Technology training for staff (we nominate Kelvin) (perhaps requirement to attend a technology training each year) (Staff)

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 2022-23 LCAP with the guidance of specific stakeholder input:

Goal 1:

Discontinued/Removed:

- Task force preparation for safe campus reopening, aligned with CDC protocols. +40 Faculty hours per year
- Continuation of augmented outreach to families initiated by campus closure in 2020-21. +25 Faculty hours per week

Modified:

- Continue providing additional Math tutoring in Middle School, based on need, site capacity, and tutor availability. +4 Tutor hours a week *(Change this to +4 Faculty hours)*
- Develop a second CTE Pathway in Information & Communication Technology. +4 Faculty hours per week *(Change to CTE Pathway in Public Services - Public Safety)*
- Appointment of an EL Coordinator who will oversee English Learner support and teach an ELD course. +5 Faculty hours per week *(Remove "Appointment of" and add piloting of a new ELD course curriculum in 2022-23. Change to +10 Faculty hours per week.)*
- 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, based on analysis of absences and course grades.* +Full-time Community Liaison, +18 Counselor hours per week, +9 Assistant Director hours per week *(+ 40 Faculty hours per week)*
- Advisory Teachers will check-in with new families shortly after enrollment to offer support, answer questions, and introduce a main point of contact at the school. *Advisory Teachers also send an introductory letter, introducing themselves and welcoming questions.* +80 Faculty hours per year *(Change this role to be assumed by a New Families Liaison who reaches out on behalf of the administration and facilitates a smooth transition to the independent study model. +20 Assistant Director hours per week)*
- Provide technical support for students at home. +5 Assistant Director hours per week *(Change this to: Staff/Families tech/curriculum support. (+10 Assistant Director hours per week, +10 Community Liaison hours per week)*

Added:

- *Virtual Reality Science (Biology, Chemistry, Physics) Labs (+2 Faculty hours per week + cost of curriculum)*
- *Resume addition of at least one new elective course each year. In 2022-23: Careers in Criminal Justice, Forensics: The Science of Crime, Fashion Design, Physics. (+10 Faculty hours per week)*

Goal 2:

Discontinued/Removed:

- None

Modified:

- 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. +5 Counselor hours per week, +5 Community Liaison hours per week *(Change to +20 Counselor hours per week and remove Community Liaison hours.)*

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 (2019/2020)	Year 1 Outcome (2021)	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate (Combined Four- and Five-Year Graduation Rate on the California School Dashboard/ Dashboard Additional Report) of *Socioeconomically Disadvantaged Students* (Growth of at least 1% point per year)	75% in 2020	75%			78%
Graduation Rate of *English Learners* (Growth of at least 1% point per year)	73% in 2020	No data available for this student subgroup in 2021 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)			-3% points (3% points *below* performance of All Students, or better)

Metric	Baseline (2019/2020)	Year 1 Outcome (2021)	Year 2 Outcome	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)			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)			-5% points (5% points *below* performance of All Students, or better)

Metric	Baseline (2019/2020)	Year 1 Outcome (2021)	Year 2 Outcome	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% (9% points *above* 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.			-2% points (2% points *below* performance of All Students, or better)

Metric	Baseline (2019/2020)	Year 1 Outcome (2021)	Year 2 Outcome	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.			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.)			-2% points (2% points *below* performance of All Students, or better)

Metric	Baseline (2019/2020)	Year 1 Outcome (2021)	Year 2 Outcome	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.			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 estimated) • Continue providing additional Math tutoring in Middle School, based on need, site capacity, and tutor availability. +4 Faculty hours a week • Continue +5 Assistant Director hours a week to implement a system of assigning students to specific tutoring locations and monitoring student activity. • Tutor prioritizing *Students with Disabilities* (providing on-site and online tutoring). +15 Tutor hours per week	$106,878.60	Y

Action #	Title	Description	Total Funds	Contributing
2	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 ● Maintain a four-year approach-to-college timeline on the school website. +2 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. +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 ● Prepare for an on-campus Career Fair in Fall 2022. +5 Community Liaison 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 ● 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	$26,903.77	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 2022-23: Careers in Criminal Justice, Forensics: The Science of Crime, Fashion Design, Physics. (+10 Faculty hours per week) • Continue to add at least one extra-curricular activity each year. +2 Staff hours per week • Provide at least four field trip experiences: 6th, 7th, 8th, and 9th grade (possibly 11th grade). +80 Faculty hours per year • 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 • Virtual Reality Science (Biology, Chemistry, Physics) Labs (+2 Faculty hours per week + cost of curriculum)	$72,383.20	Y
4	Technology Resources	• Continue to upgrade technology as needed. • 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)	$32,234.40	Y

Action #	Title	Description	Total Funds	Contributing
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 SBA 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. • 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 • Formative Assessment with iReady in English and Math 3X per year +120 Faculty hours per year • SJUSD Food Services to provide breakfast during standardized testing +cost of meals • 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.	$262,598.20	Y

Goal Analysis for 2021-22

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

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

Actions/Services Not Implemented:

Due to ongoing COVID-19-related restrictions, hesitation to gather in groups, and staff turnover, the following services were not ultimately offered in 2021-22:

- 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
- Develop a second CTE Pathway in Information & Communication Technology. +4 Faculty hours per week
- Prepare for an on-campus Career Fair in Fall 2022. +5 Community Liaison 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
- Continue to add at least one extra-curricular activity each year. +2 Staff hours per week
- Provide at least four field trip experiences: 6th, 7th, 8th, and 9th grade (possibly 11th grade). +80 Faculty hours per year
- 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

Actions/Services Added to the LCAP & Implemented:

- College & Career Week +40 Counselor hours per year, +15 Faculty hours per year, +10 Administration hours per year, + cost of prizes, decorations, and food
- Vertical Teaming in Departments (Professional Development) +25 Faculty hours per month
- Empowering Parents (Professional Development) in 2022 only +25 Faculty hours per year
- Formative Assessment with iReady 3X per year +120 Faculty hours per year
- SJUSD Food Services Provides Breakfast During Standardized Testing +cost of meals

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 2021-22, funds assigned to actions/services that were not ultimately implemented were diverted to the actions/services that were added to the LCAP, as listed above. Expenditures for all actions were greater than planned except in the category of Technology Resources (because SJUSD unexpectedly provided many computers, free of charge, which made purchases unnecessary.)

A school-wide focus on repairing and remediating potential student learning loss led to extensive investments in tutoring, community enhancements, expanded mental health supports, and other miscellaneous supports. A decrease in student attendance for on-campus support classes led to a greater need for online curriculum and technology support, adding to the investment in personnel hours to meet these demands. Additional parent support was also included in these investments, comprised of online technical support, home delivery of technology, and in-person training for both students and parents.

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

No data is yet available for the 2021-22 school year. However, given that most of the actions/services that Choices provided in 2021-22 are the same or very similar to those provided in recent previous years, data from 2019-2021 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:

- The Graduation Rate for *Socioeconomically Disadvantaged Students* remained consistently strong in 2021, demonstrating the strength of CCS Faculty outreach/intervention during distance learning.
- On both the CAASPP/SBA ELA and the CAASPP/SBA Math, both *Socioeconomically Disadvantaged Students* and *English Learners* outperformed *All Students*, and all student groups improved significantly on both exams in comparison to 2019, while state averages declined. This may be attributed to a seamless transition to distance learning, supported by experienced staff and students and strong curriculum that was already in place.
- In 2021, unfortunately, Chronic Absenteeism increased for *All Students* and *Socioeconomically Disadvantaged Students* and *Socioeconomically Disadvantaged Students* experienced a higher percentage of Chronic Absenteeism than *All Students*. Students completed work in a less consistent fashion during distance learning, and faculty members were required to mark students absent when work was not on time. Students typically completed work and earned the credits that they had attempted, performing well on standardized exams. CCS will watch this metric closely, going forward, and expects that it will stabilize as students transition back to more on-campus learning and connection with 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.

- Because there are so few students that fall into the *English Learners* category at Choices, data for this subgroup is rarely available. The LCAP will now track the Smarter Balanced Assessment results of "Ever-EL" *English Learners*, which represent a sizable enough subgroup that published results are available.
- It has become clear that it will be necessary to hire an additional Counselor in order to provide the breadth of mental health services and college and career readiness activities included in the LCAP.
- Families continue to request new elective courses; Choices will resume the addition of at least one new course per year.
- New ELD course curriculum is needed and will be piloted in 2022-23..
- Virtual Reality technology was purchased before COVID-19; in combination with new curriculum and with the support of professional development, this equipment will facilitate virtual science labs.
- The ability to gather regularly in groups on campus in 2022-23 will allow for additional in-person parent training sessions.
- A New Families Liaison will welcome families into the CCS program, providing support as needed to facilitate a smooth transition to independent study. One individual who works well with families and focuses on this process will serve families more effectively than many individual teachers attempting to accomplish the same objective.

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 2021, 37% 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	Year 3 Outcome	Desired Outcome for 2023–24
Special Education 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.			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%			61% (or more)

Metric	Baseline (2020)	Year 1 Outcome (2021)	Year 2 Outcome	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%			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	$820.56	Y
2	Expanded Mental Health Support to Support Students' Return to In-Person Learning	• 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	$32,616.00	Y

Goal Analysis for 2021-22

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

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

Actions/Services Not Implemented:

One internal process that was added to the 2021-22 LCAP in the Mid-Year Progress Report, which involved collaboration of staff utilizing a Students in Mental Health Crisis Watchlist, was ultimately not implemented, as it was deemed redundant with an existing process for tracking students in need.

Actions/Services Added to the LCAP & Implemented:

No new actions/services were added to this goal in 2021-22.

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 2021-22. However, actual expenditures exceeded planned expenditures in the area of mental health support as the entire staff continued to provide outreach and intervention to students who struggled to return to in-person learning. Due to human resource constraints in the Special Education Department, expenditures for supporting students with anxiety were temporarily curtailed.

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

2021 data related to the Annual Measurable Outcomes for this goal suggests that efforts to preserve students' sense of well-being and subsequent engagement in learning in 2020-21 were successful. With the same approach in 2021-22, similar results are expected in 2022. School surveys show that, in 2021, 43% of *All Students* experienced less anxiety since enrolling at Choices (86% felt the same or less anxiety), and 100% of *All Students* felt safe on campus. This data speaks to the effectiveness of faculty outreach to students and to the responsiveness and flexibility of the program to accommodate the needs of anxious students.

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.

It has become clear that it will be necessary to hire an additional Counselor in order to provide the breadth of mental health services and college and career readiness activities included in the LCAP in 2022-23.

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 2022-23

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
$215,765	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
7.66%	0%	$0.00	7.66%

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.

2022-23 Actions/ Services:

Tutoring: Additional tutoring targets 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. 2022-23 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. The Assistant Director will oversee student tutoring on campus, assisting in the direction of students to locations and tutors that work well for them. Some tutoring resources will also focus primarily on Math support for Middle School Students.

College & Career Planning Support: On-campus University, Trade School, and Community College presentations will be offered to all students but will serve perhaps most importantly the students from families whose parents have not attended post-secondary schools and are less experienced with the application process. Presentations will be offered to students and their families in the evenings, in an effort to include all families, including those who work during school hours. College & Career information on the CCS website brings resources into the family home.

An on-campus Counselor supports students and families with college research and assistance with applications at no additional charge. A Career Technical Education (CTE) Pathway in Business & Finance debuted in Fall 2018. A second CTE Pathway in Public Services/ Public Safety will debut in Fall 2023. A-G courses and an expanding availability of Advanced Placement Courses supports students in becoming college and career ready. 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. On-campus speakers, in addition to grade-level field trips and the Sacramento Speaker Series, will introduce students to various professions that are perhaps new to them, sparking interests and engaging them in their education. A return of the on-campus Career Fair in Fall 2022 will connect community representatives from post-secondary institutions with students to explore realistic options. An annual College & Career Week brings long-term planning into focus with college & career-oriented campus decorations, celebrations, presentations, and prize giveaways.

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 2022-23, CCS will continue to offer grade-level 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 services are offered, free of charge.

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 2022-23, CCS will continue to refer families in need to a provider that offers discounted internet service rates to families who qualify for Free & Reduced Lunch services. 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. And, 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 breakfast during the regular CAASPP testing window, benefiting all students, but perhaps especially those who are socioeconomically disadvantaged. Student intervention services assist students who struggle academically and/or socially. In 2022-23, 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. In 2022-23, Advisory Teachers will check in with new families shortly after students begin school, introducing themselves as a main contact for the family. A New Families Liaison will also connect 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. 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.

Expanded Mental Health Support for Students' Return to In-Person Learning: Many CCS Students remain hesitant to fully engage in in-person learning opportunities, after COVID-19 campus closures changed norms for an extended period of time. The CCS Staff continues to focus on vigilant outreach to students who are struggling academically or emotionally as they transition back to in-person learning. The Counselor and Community Liaison assist students with referrals to free tutoring, free counseling, or referrals to SJUSD or other community counseling services, as needed. Hiring an additional on-site Counselor in 2022 will also allow for significant expansion of on-campus mental health support in 2022-23.

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

Fall 2021 % of Students in Targeted Subgroups:
Socioeconomically Disadvantaged Students: 38%
English Learners: 4%
Foster Youth: 1%

At Choices, students in disadvantaged student subgroups comprise nearly 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

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	1:90	NA
Staff-to-student ratio of certificated staff providing direct services to students	1:16.74	NA

2022-23 Total Planned Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$ 463,890	$ 51,840	$ 534	$ 18,171	534,435	$ 534,435	$ 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	$ 92,771	$ 10,367	$ 107	$ 3,634	$ 106,879
1	2	College & Career Planning Support	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 23,353	$ 2,610	$ 27	$ 915	$ 26,904
1	3	Community Enhancements	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 62,828	$ 7,021	$ 72	$ 2,461	$ 72,383
1	4	Technology Resources	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 27,979	$ 3,127	$ 32	$ 1,096	$ 32,234
1	5	Miscellaneous Support	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 227,935	$ 25,472	$ 263	$ 8,929	$ 262,599
2	1	Identify, Support, and Track Progress of Students with Anxiety	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 713	$ 80	$ 1	$ 27	$ 820
2	2	Expanded Mental Health Support to Support Students' Return to In-Person Learning	1. All Students 2. Socioeconomically Disadvantaged Students 3. English Learners 4. Foster Youth	$ 28,311	$ 3,164	$ 33	$ 1,109	$ 32,616

2022-23 Contributing Expenditures 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, +5)	Totals by Type	Total LCFF Funds
$ 2,799,762	$ 215,764	7.71%	0.00%	7.71%	$ 463,890	0.00%	16.57%	Total:	$ 463,890
								LEA-wide Total:	$ -
								Limited Total:	$ -
								Schoolwide Total:	$ 463,890

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 & Many Services Provided Virtually	$ 92,771	0.00%
1	2	College & Career Planning Support	Yes	Schoolwide	All	Choices Charter School & Many Services Provided Virtually	$ 23,353	0.00%
1	3	Community Enhancements	Yes	Schoolwide	All	Choices Charter School & Many Services Provided Virtually	$ 62,828	0.00%
1	4	Technology Resources	Yes	Schoolwide	All	Choices Charter School & Many Services Provided Virtually	$ 27,979	0.00%
1	5	Miscellaneous Support	Yes	Schoolwide	All	Choices Charter School & Many Services Provided Virtually	$ 227,935	0.00%
2	1	Identify, Support, and Track Progress of Students with Anxiety	Yes	Schoolwide	All	Choices Charter School & Many Services Provided Virtually	$ 713	0.00%
2	2	Expanded Mental Health Support to Support Students' Return to In-Person Learning	Yes	Schoolwide	All	Choices Charter School & Many Services Provided Virtually	$ 28,311	0.00%

2021-22 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	$ 273,662.00	$ 461,391.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1	Tutoring	Yes	$ 32,473	$ 106,879
1	2	College & Career Planning Support	Yes	$ 8,793	$ 13,919
1	3	Community Enhancements	Yes	$ 3,762	$ 77,480
1	4	Technology Resources	Yes	$ 32,989	$ 16,117
1	5	Miscellaneous Support	Yes	$ 189,645	$ 232,964
2	1	Identify, Support, and Track Progress of Students with Anxiety	Yes	$ 3,000	$ 1,146
2	2	Expanded Mental Health Support to Support Students' Return to In-Person Learning	Yes	$ 3,000	$ 12,886

2021-22 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)
$ 228,298	$ 240,061	$ 257,117	$ (17,056)	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	$ 33,745	$ 41,652.00	0.00%	0.00%
1	2	College & Career Planning Support	Yes	$ 9,242	$ 8,956.00	0.00%	0.00%
1	3	Community Enhancements	Yes	$ 1,998	$ 2,257.00	0.00%	0.00%
1	4	Technology Resources	Yes	$ 33,803	$ 21,598.00	0.00%	0.00%
1	5	Miscellaneous Support	Yes	$ 157,657	$ 178,428.00	0.00%	0.00%
2	1	Identify, Support, and Track Progress of Students with Anxiety	Yes	$ 1,014	$ 1,226.00	0.00%	0.00%
2	2	Expanded Mental Health Support to Support Students' Return to In-Person Learning	Yes	$ 2,601	$ 3,000.00	0.00%	0.00%

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$ 2,980,858	$ 228,298	0.00%	7.66%	$ 257,117	0.00%	8.63%	$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-5

MEETING DATE: 06/28/2022

SUBJECT: Data Regarding Function and Format of LCAP PAC

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

DEPARTMENT: Administration

ACTION REQUESTED:
The superintendent is recommending that the board review data as it relates to the function and format of the district's Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC).

RATIONALE/BACKGROUND:
On April 5, 2022, the board held a workshop on governance. One of the many topics discussed were the district's committees, resulting in board members asking for more information on the function of the district's LCAP PAC and how other school systems meet the same need.

Staff researched board members' interests to find that:

1. San Juan Unified has grown its efforts to expand voice in multiple formats since the LCAP PAC's origination in 2014.
2. The LCAP PAC has had 11 vacancies in the last three years.
3. The LCAP PAC has maintained two vacancies throughout the current school year and five members have missed more than half of the group's meetings.
4. Other school systems meet the need in a variety of ways with most forming a representative group from existing committees, while others combine parent and student committees with staff members and many have groups whose focus is broader than the LCAP.

ATTACHMENT(S):
A: Presentation: Data on Function and Formats of LCAP Parent Advisory Committee
B: LCAP Committee Vacancies 2019/20 – 2021/22
C: LCAP Attendance 2021/22
D: LCAP Advisory Committee Structure: Districts Across the State
E: LCAP PAC Bylaws

BOARD COMMITTEE ACTION/COMMENT:
LCAP Parent Advisory Committee: 06/16/2022

PREVIOUS STAFF/BOARD ACTION:
Board of Education Workshop: 04/05/2022
Superintendent's Cabinet: 04/20/2022, 06/20/2022

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

APPROVED BY: Kent Kern, Superintendent of Schools KK

Data on Function and Formats of LCAP Parent Advisory Committee

San Juan Unified Board of Education
June 28, 2022

1

Agenda

- Context: Purpose & Efforts to Expand
- LCAP PAC service in San Juan Unified
- Models used in other systems

2

LCAP PAC Charge

Education Code Section 52063(a)(1):

- "The governing board of a school district shall establish a parent advisory committee to provide advice to the governing board of the school district and the superintendent of the school district regarding requirements of this article." (Article 4.5 Local Control Accountability Plans)

LCAP PAC Committee Bylaws:

- Serve in an advisory capacity on matters pertaining to the LCAP as directed by the board
- Make recommendations to the board related to the LCAP
- Final authority for the LCAP lies with the Board of Education in accordance with state law

3

Expanding Voice

2014 LCAP Voice Efforts

- "LCAP 35" w/ representatives from other district committees, labor groups, board members and students
- Educational Partners – 14
- Outreach and Participation
  - LCAP 35 members report back to their home groups
  - Schools held family meetings
  - Student listening sessions at multiple secondary schools
  - 3 Community Forums
  - 1 Survey

2022 LCAP Voice Efforts

- LCAP PAC w/ 20 parent and student representatives
- Educational Partners – 38
- Outreach and Participation
  - ThoughtExchange: 869 responses
  - Listening Sessions: 76 sessions, 553 participants
  - Local Indicator Priority: 3 focus groups, 57 participants
  - Climate Survey: 20,710 responses

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Service on San Juan's LCAP PAC

Turnover on LCAP PAC, 19/20-21/22

Year	Number of Resignations or Vacancies
2019-20	2
2020-21	7
2021-22	2

Reason	Number of Resignations or Vacancies
Attendance Issues	3
Moved / Child No Longer in San Juan	2
Time Commitment	2
Unhappy Recommendations Not Adopted	1
Hired by the District	1
Personal Ideology Conflict	1
Unhappy with Committee Processes / Norms	1

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Service on San Juan's LCAP PAC

- 2021-22 LCAP Meeting Attendance
  - 2 vacancies on committee
  - 5 members have missed 50% or more of meetings
  - Met quorum by end of all but one meeting for the year

6

Models in Other Systems

District	Size	Mtgs / Yr	Notes
Clovis	50	2	
Corona-Norco	50	8	About 50% of group is changed each year
Elk Grove	1 / school	~11	Selected by site admin
Orange Unified	1 / school	~6	
San Jose Unified	16	5	8 parent members nominated by site admins; 8 staff members
Center	2 / school	3	Meetings not always specific to LCAP
Folsom Cordova		2 – LCAP	LCAP is composed of a subset of the district advisory committee (DAC) and DELAC as well as students and staff
Rocklin	35-50	~3	Open to all interested individuals; encourage a 2-year term
Sacramento City Unified	16	~11	2-year term, must apply
Twin Rivers	1 / school	~3	One member of each school's school site council (SSC) serves on group. Not focused on just LCAP.

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San Juan Unified School District

Questions and Discussion

8

San Juan Unified School District

LCAP PAC
Member Resignations and Vacancy Recommendations

LCAP PAC Member	Start Date	End Date	Resignation or Vacancy Recommendation	Reason for Resignation or Vacancy Recommendation	Recommendations for Improvement
2019-2020 *(Members held harmless for attendance due to pandemic)*					
Member 1	9/19	6/20	Resigned	Felt that the district/board did not listen to the committee and their recommendations, nor did they incorporate them in the LCAP.	● Meetings without an outcome are a waste of parents' time. The district should value parent volunteer time. ● If the district uses the LCAP PAC to comply with the law, the district should be transparent and inform its members of this purpose.
Member 3	9/19	11/19	Resigned	Student stopped attending the meetings due to COVID restrictions and graduated high school.	
2020-2021					
Member 4	9/20	11/21	Vacancy Recommendation	● Attendance issues since 09/20 ● Served approximately 1 year ● Attended 4 meetings	
Member 5	8/20	9/20	Resigned	Member was hired by SJUSD, which conflicts with LCAP PAC bylaws stating members can not be part of a district bargaining unit.	
Member 6	2/20	4/21	Resigned	● Served 13 months ● Attended a total of 4 meetings ● Resigned for personal reasons related to ideology. Plans to volunteer time to social justice work with individuals.	

LCAP PAC Member	Start Date	End Date	Resignation or Vacancy Recommendation	Reason for Resignation or Vacancy Recommendation	Recommendations for Improvement
Member 7	12/20	4/21	Resigned	● Served 5 months ● Difficulty of splitting time between job and attending committee meetings	
Member 8	9/20	6/21	Resigned	● Served 1 year ● COVID and distance learning ● Transferred child to a private school, but will return to SJUSD in 2022-23.	● Be more mindful in getting the work done (believed Zoom meetings contributed to the issue) ● LCAP PAC sub-groups need to be more focused and directed ● Sub-groups had low attendance and no accountability
Member 9	2/20	11/20	Vacancy Recommendation	● Attendance issues ● Served 9 months ● Attended 2 meetings	
Member 10	12/20	4/21	Vacancy Recommendation	● Attendance issues ● Served 5 months ● Attend 0 meetings	
2021-2022					
Member 11	8/21	10/21	Resigned	● Served 3 months ● Grew tired of getting emails from committee members on weekends ● Some emails were humiliating and lacked courtesy	● Return to in-person meeting for member engagement ● Decrease length of meeting
Member 12	9/19	1/22	Resigned	● Served 3 years with sporadic meeting attendance ● Difficulty attending meetings regularly due to personal obligations	

LCAP PAC 2021-2022 Meeting Attendance

Committee Status: 18 of 20 members
5 members have missed 50% or more meetings
8 members have missed 40% or more meetings

Key:

- Blank = Attended
- A = Absent
- N/A = Attended as guest pre-board approval

Member	8/19	9/16	10/21	11/18	12/16	01/13	02/17	03/17	04/21	05/26	06/16
1				A	A	A	A	A	A	A	TBD
2							A	A	A	A	TBD
3											TBD
4						A					TBD
5										A	TBD
6											TBD
7		A	A	A		A	A	A		A	TBD
8		A	A	A	A		A	A		A	TBD
9			A	A	A			A		A	TBD

LCAP PAC 2021-2022 Meeting Attendance

Member	8/19	9/16	10/21	11/18	12/16	01/13	02/17	03/17	04/21	05/26	06/16
10			A		A				A	A	TBD
11				A			A	A		A	TBD
12	N/A	N/A					A		A	A	TBD
13		A	A		A	A		A		A	TBD
14											TBD
15										A	TBD
16											TBD
17	N/A	N/A	N/A	A				A		A	TBD
18	A				A		A				TBD

LCAP Advisory Committee Structure:
Districts Across the State
with similar enrollment (over 25k) and free and reduced priced lunch program participation (35%-55%)

District	LCAP Advisory Committee	Board appointed or Board approved	Member Selection Process	Brown or Greene Act	Term and Meetings Per Year	Student Representative	Enrollment	% FRPL
Capistrano	LCAP PAC	Board approved through application process	• Application • Average of 20 members (ranges from 15-40)	N/A	• 2-year term with option to re-apply • Meets 3 times per year	No	50,419	25.9%
Clovis Unified	District Advisory Council (DAC) LCAP Advisory Committee	N/A N/A	• Parent representatives are selected from each school site, usually a School Site Council member. • 50 members (1 per site)	Believes the DAC follows Brown Act N/A for LCAP Advisory Committee	• No specified term • Some members serve long-term while some schools rotate more often. • DAC meets 6 times per year • LCAP Advisory Committee meets 2 times per year	No for both committees	42,790	54.9%
Corona-Norco Unified	LCAP Advisory Committee	N/A	• Committee is made up of 4 community groups (parents, classified staff, certificated staff, management) • 12 members selected by labor groups, English Learner Department, and Parent Center • 50 members	N/A	• No formal term • Committee is refreshed approximately 50% each year • 8 meetings per year.	No	51,318	42.6%
Elk Grove Unified	District Advisory Committee (DAC) LCAP Collaborative - Labor groups and district staff.	N/A	School site administrator selects a representative from their respective school to serve on DAC	N/A	• DAC members serve one year • DAC meets monthly • LCAP Collaborative meets 4-5 times per year	No	63,947	47.6%
Glendale Unified (No response to date)							24,924	45.6%
Irvine	Use existing parent advisory committees		Members from district committees are selected (i.e. PTA, DELAC, SpEd, CAC, Advanced Learner CAC, labor groups, SSC)	N/A	Term and number of meetings are determined by each individual committee	No	35,660	19.0%

LCAP Advisory Committee Structure:
Comparison of Districts Across the State
with similar enrollment (over 25k) and free and reduced priced lunch program participation (35%-55%)

District	LCAP Advisory Committee	Board appointed or Board approved	Member Selection Process	Brown or Greene Act	Term and Meetings Per Year	Student Representative	Enrollment	% FRPL
Orange Unified	District Advisory Committee (DAC): Superintendent committee that includes representatives from each school site, DELAC members, and cabinet members.	N/A	DAC members selected by school sites	N/A	Meets 5-6 times per year	No	26,943	42.5%
Poway	District Advisory Committee (DAC)	N/A	• School Site Council nominates 1 parent representative to serve on the DAC • 39 members	N/A	• 1-year term • Meets 6 times per year	No	35,663	15.3%
San Diego Unified (No response to date)							118,523	54.8%
San Francisco Unified (No response to date) (Information from website)	LCAP Task Force: District staff, student and family advisory group representatives, bargaining units, and community organizations				Meets 1 time per month			
San Jose Unified (No response to date)							28,710	37.0%
Santa Ana	District Advisory Committee (DAC)	N/A	• School and district committees select a DAC parent representative • Up to 100 members	N/A	Meets 1-2 times per year	No	46,593	84.5%

SAN JUAN UNIFIED SCHOOL DISTRICT

LOCAL CONTROL ACCOUNTABILITY PLAN PARENT ADVISORY COMMITTEE BYLAWS

I. Name

The name of the committee shall be the Local Control Accountability Plan Parent Advisory Committee (LCAP PAC).

II. Authority

The Local Control Accountability Plan Parent Advisory Committee, defined in Education Code 52063, hereinafter referred to as "the committee," is a standing committee of the San Juan Unified School District Board of Education as established by formal board action and shall operate in compliance with the state's open-meeting laws (Greene Act, Education Code section 35147). In this regard, a majority of committee members may meet at the same time and place to hear, discuss, or deliberate upon any matter within the function of the committee, but shall not take any action on any item of business unless that item appeared on the posted agenda.

III. Charge

As directed by the board, superintendent or designee, the committee shall serve at the pleasure of the Board of Education in an advisory capacity on matters pertaining to the development, monitoring and revision of the Local Control Accountability Plan (LCAP). Final authority for the LCAP lies with the Board of Education in accordance with state law.

IV. Function

The work of the committee shall be aligned with board priorities and available resources, including staff time. In accordance with state law, and at the board's direction, the committee may review relevant data and evidence, collect input from stakeholders, and develop recommendations related to LCAP revisions. It may also share information, ideas and recommendations with other committees and district administration pertaining to proposed LCAP revisions.

In implementing the charge and functions, the committee shall review and make recommendations to the board regarding:

A. Alignment of proposed LCAP goals, actions and services with the Strategic Plan and board priorities.

B. Proposed actions, services and resource allocations designed to address LCAP goals.

C. Evidence of progress related to state and local priorities for low income students, foster/homeless youth, English language learners, and other high-risk students.

The committee shall also provide written and oral presentations to the board as requested, or at the committee's initiative.

V. Voting and Quorum

Visitors may address the committee, as described in Section XIV, but do not have voting privileges and do not participate in discussion with committee members. For the purpose of taking action, a quorum shall consist of a simple majority of the approved members of the committee. No action may be taken without a quorum; however, the committee may continue to meet and consider topics without a quorum. Any action adopted must be approved by a simple majority of the quorum.

VI. Staff Liaison

A. The superintendent shall appoint a senior administrative staff liaison for this committee.

B. The staff liaison shall serve as a resource, providing information and materials to the committee, as well as feedback to district administrators from the committee.

C. The staff liaison and other district staff serve under the direction of the superintendent, who prioritizes their time and other resources. Individual committee members shall not direct staff or contact staff to request data or other information. Such requests will come from the committee chairperson to the staff liaison who will determine if staff resources are available and if the request aligns with the priorities of the superintendent, governing board, and state law.

VII. Board Liaison

A. One board member will serve as liaison to the committee and will be a non-voting member of the committee.

B. The board liaison may provide a board update at meetings.

C. The board liaison will provide clarification to the committee at his or her discretion as deemed appropriate.

D. The committee chair may meet with the board liaison, staff liaison, board president and superintendent as needed.

VIII. Composition

The composition of the committee shall be twenty (20) community members including students; a majority of members shall be parents or legal guardians of students enrolled in the district.

A. Members shall only serve on one board approved/appointed advisory committee.

B. Employees who are represented by an employee group (CSEA, Confidential, Educationally Related Mental Health Worker, SJAA, SJPEC, SJTA, Supervisors, Teamsters) shall not serve as members of this advisory committee.

C. The committee shall include parents or legal guardians of pupils who are low income, foster/homeless youth or English language learners.

IX. Selection of Members

The process of selection of community members shall be determined by the Board of Education and is as follows:

A. Public notice of committee vacancies will be advertised within the district and applications of interest will be solicited and kept on file.

B. From the applications, a subcommittee of board members will screen and recommend applicants to maintain balanced representation by ethnicity, socioeconomic level, targeted student group representation, home language, district geography, and grade span.

C. The board will approve new members.

X. Term

Committee members shall serve two-year terms. Members may serve up to three consecutive terms. Terms will follow the academic school year. Terms shall be staggered such that ten (10) members' terms will expire in even-numbered years and ten (10) members' terms will expire in odd- numbered years.

All members should be prepared to attend all regularly scheduled meetings. Three unexcused absences from regularly scheduled meetings, within the academic school year will initiate a vacancy recommendation. The board nominating subcommittee will determine whether the committee member should continue on the Local Control Accountability Plan Parent Advisory Committee.

XI. Vacancies

The staff liaison will identify membership vacancies and notify the board administrative assistant. A board subcommittee shall review existing committee applicants to identify a replacement which maintains a balanced committee. If no such applications are on file, additional applications will be solicited. Committee replacements will serve the remaining term of the original member.

XII. Organizational Meeting

The annual organizational meeting of the committee shall occur at the committee's first meeting of each academic year. The committee shall do all of the following at its organizational meeting:

A. Establish an annual schedule of regular meetings. The committee generally meets once each month, August through June. The committee may schedule additional meetings if desired, and may also cancel regular scheduled meetings lacking a quorum or business to conduct.

B. Review the committee bylaws and receive annual training on the Greene Act.

C. Review and recommend approval of the annual report to the board.

XIII. Elections

Elections shall be held at the last meeting of each academic year, and the committee shall:

A. Elect a chairperson for a term of one year, being eligible for re-election for one additional, consecutive term. The chairperson shall be responsible for coordinating with staff liaison and the committee secretary in developing each meeting's agenda; for conducting the meeting and working with the liaison to ensure compliance with the Greene Act; for reviewing a draft of the meeting minutes; and shall also be responsible for preparing or delegating the preparation of the annual summary report and any committee reports. Training for the chairperson and assistant chairperson will be held annually.

B. Elect an assistant chairperson for a period of one year, being eligible for re-election for one additional, consecutive term, who shall assist the chair in fulfilling his/her responsibilities, and who shall conduct the meeting in the absence of the chairperson.

C. If the committee cannot have an election or does not reach a clear decision, the chairperson and assistant chairperson may continue to serve until the election of the successors for a maximum of 60 days after the expiration of their terms. If no successor is elected at the end of the 60-day period, then the positions are deemed vacant, and the chairperson can act for each meeting until such a time as new chairpersons are elected. If neither is present, the meeting can be chaired by a member based on seniority of appointment withthe committee.

D. Elect a student chairperson for a period of one year, being eligible for re-election for additional terms. The student chairperson shall assist LCAP committee leadership. The student chairperson shall be elected by vote of the committee members. If the vote results in a tie, both students will be student co-chairs to the committee.

XIV. Agendas

The agenda will allow for general visitor comment before business items, and again at the end of the meeting prior to adjournment, as well as prior to a specific business item. Visitor comments will be limited to two minutes.

The committee shall not take any action on any item of business unless that item appeared on the posted agenda or unless the committee members present, by unanimous vote, find that there is a need to take immediate action and that the need for action came to the attention of the committee subsequent to the posting of the agenda.

Agenda item requests from committee members shall be forwarded to the committee chair and staff liaison. If the chair and staff liaison jointly determine that the topic meets the charge of the committee, and is aligned with state law, current board priorities and available staff resources, the item shall be placed on a future agenda. A board member or staff member may also place an item on the committee agenda in preparation for a future board discussion.

To determine if the majority of the board would like committee input on a topic, the committee may request that the board liaison present the topic to the board president and superintendent. At the discretion of the board president and superintendent, the item may be placed on a board agenda for discussion. A majority of the board, through action or consent, may or may not refer the topic back to the committee for further research and discussion.

XV. Annual Report

The committee chair will prepare an annual summary (ideally, 1-2 pages) report for the Board of Education no later than November 1 of each year. This report should compare committee activities and products with its charge and function. This report will outline work in progress, foreseen issues, and provide a summary of recommendations, citing advantages and disadvantages of each. The report should also contain a recommendation for continuation, modification or termination of the committee.

XVI. Budget

The board will determine the budget, which will cover the operating cost of all board advisory committees.

4/14/15 Approved by the Board of Education
6/27/17 Approved by the Board of Education
02/11/21 Reviewed by the Local Control Accountability Plan Parent Advisory Committee
03/23/21 Approved by the Board of Education
01/25/22 Approved by the Board of Education

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-6

MEETING DATE: 06/28/2022

SUBJECT: Adoption of 2022-2023 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 2022-2023 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 2021-2022 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 14, 2022, the 2022-2023 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: 2022-2023 Budget Book with 2021-2022 Estimated Actuals

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/14/2022
Superintendent's Cabinet: 06/06/2022, 06/20/2022

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: Kent Kern, Superintendent of Schools

San Juan Unified School District

2022-23 BUDGET

with 2021-22 Estimated Actuals
and Multi-year Projections

Presented to the Board of Education
June 14, 2022





3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu

SAN JUAN UNIFIED SCHOOL DISTRICT
2022-23 ADOPTED BUDGET
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BOARD OF EDUCATION



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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 the programs and services that will most impact students.

One-time funds have allowed us to make strategic investments in supporting our students' academic and social-emotional growth through enrichment and recovery instructional programs. Over the past year, we have increased assistance in the classroom during the school day, as well as expanded before and after school programs. Additionally, we have increased mental health supports and resources for students, as well as grown our credit recovery options. We will continue these efforts going into the 2022-23 school year to ensure our students have the supports they need to succeed.

San Juan Unified will continue to monitor economic conditions and exercise caution in long-term fiscal planning. By working together, we will continue to strategically align resources to goals and identify cost-saving measures whenever possible. There will continue to be uncertainty as we move forward, and it will be important that we maintain the flexibility necessary to meet changing needs and demands.

This document provides detailed information about our annual budget to help you see how our financial resources have been allocated in support of our programs. For the latest budget information, please be sure to visit our website at www.sanjuan.edu/budget.

Thank you for being a part of our community and a voice in helping our schools succeed.

Sincerely,

Kent Kern
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 2020-21, estimated actuals for 2021-22, adopted budget for 2022-23 and multi-year projections for 2023-24 and 2024-25.

DISTRICT MISSION

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.

SHARED BELIEFS

We Believe That:

- Every person is unique and has equal worth.
- Everyone can and will learn.
- People learn in different ways and at varied paces.
- Education is the shared responsibility of students, families, teachers, staff and community.
- Quality education expands opportunities throughout a person's life.
- Challenging people to meet high expectations leads to exceptional learning and remarkable results.
- Nurturing relationships and healthy environments are necessary for individuals to thrive.
- Diversity is a valuable asset that strengthens and enriches our community.
- Personal development and community well-being depend on individual responsibility.
- Everyone benefits when people willingly contribute to the well-being of others.
- Honesty and integrity are essential to build trusting relationships.
- Access to quality public education is essential to our democracy.

CORE COMMITMENTS

- Prioritize resources to close achievement 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 2022-23 budget on May 13th. It includes an unprecedented amount of investment in public education, using one-time and on-going funds.
- The proposal includes a 6.56% COLA and an additional $2.1 billion in ongoing Proposition 98 General Fund to increase LCFF funding that results in an estimated 3.00%. Governor Newsom also proposes a one-time $8 billion Discretionary Block Grant for the 2022-23 Fiscal year that equates to approximately $51 million for San Juan USD.
- The Governor's proposal also includes proposed solutions to mitigate the decline in ADA districts have experienced because of declining enrollment and lower attendance rates due to the pandemic.
- The May Revision proposes to expand several of the new Student-Centered Programs including, but not limited to, Community Schools, Expanded Learning Opportunities and Early Childhood and Transitional Kindergarten Programs.
- The proposed budget also includes funds for the School Facility Program and Deferred Maintenance for the many facilities needs faced by district throughout the state.
- Reminiscent of several of former Governor Brown's budgets the current proposal includes $8.0 billion one-time discretionary block grant funds.
- Budget estimates do not include the costs of recent collective bargaining agreements.
- The district will not be eligible for concentration grant funds in 2022-23
- 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.

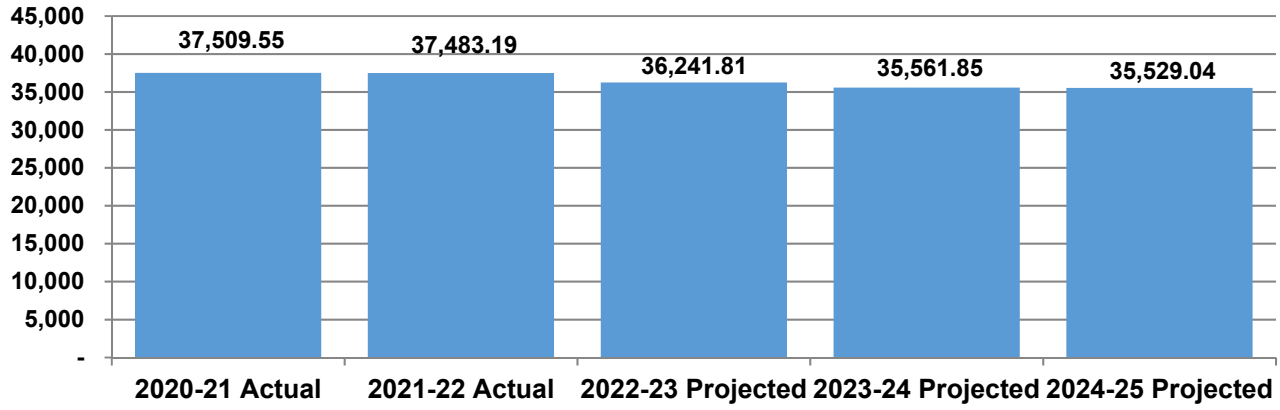
PROPOSITION 55 AND THE EDUCATION PROTECTION ACT (EPA)

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. The EPA is used to fund instructional costs listed on pages 207 (Fund 01) and 208 (Fund 09) of the budget document.

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.

San Juan Unified School District Funded ADA



2022-23 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes. 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	$8,902	$926	$9,828
4-6	$9,037		$9,037
7-8	$9,304		$9,304
9-12	$10,782	$280	$11,062

2021-22 ESTIMATED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	0	36,279,203	33,051,602	(8,355)	3,219,246	3,219,246
Base / Other	70,035,581	356,226,492	287,568,985	(54,935,954)	13,721,553	83,757,134
Total Unrestricted	70,035,581	392,505,695	320,620,587	(54,944,309)	16,940,799	86,976,380
Total Restricted	42,656,505	200,838,638	252,289,320	50,892,681	(558,001)	42,098,504
GENERAL FUND	**112,692,086**	**593,344,333**	**572,909,907**	**(4,051,628)**	**16,382,798**	**129,074,885**
ASB	1,920,238	0	0	0	0	1,920,238
Charter Schools	1,496,173	2,518,205	3,307,430	(238,324)	(1,027,549)	468,624
SPED (SELPA)	0	5,434,089	5,434,089	0	0	0
Adult Education	2,288,487	3,777,468	3,677,992	(93,476)	6,000	2,294,487
Child Development	4,285,227	25,773,805	27,925,172	0	(2,151,367)	2,133,860
Cafeteria	2,809,092	21,999,897	18,866,343	(7,983)	3,125,571	5,934,663
Deferred Maintenance	1,631,481	8,500	1,462,781	2,000,000	545,719	2,177,200
SPECIAL REVENUE	**14,430,698**	**59,511,964**	**60,673,807**	**1,660,217**	**498,374**	**14,929,072**
Building	159,137,972	167,356,283	111,828,846	0	55,527,437	214,665,409
Capital Facilities	4,592,663	3,267,500	155,711	0	3,111,789	7,704,452
County School Facilities	2,353	14,778,790	0	(14,781,143)	(2,353)	(0)
Bond Interest Redemption	101,101,444	80,557,900	88,234,983	0	(7,677,083)	93,424,361
CAPITAL PROJECTS	**264,834,433**	**265,960,473**	**200,219,540**	**(14,781,143)**	**50,959,790**	**315,794,223**
SELF INSURANCE	**36,651,676**	**22,868,645**	**25,194,143**	**9,000,000**	**6,674,502**	**43,326,178**
TOTAL	**428,608,893**	**941,685,415**	**858,997,397**	**(8,172,554)**	**74,515,464**	**503,124,357**

UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**393,214,618**	**393,214,618**	**396,514,776**	**396,056,553**	**392,505,695**	
Expenses						
Salaries/Benefits	299,024,556	309,074,819	299,457,470	297,680,261	294,856,065	
Other Expenditures	26,030,810	26,030,810	29,845,038	30,298,534	25,764,522	
Total Expenses	**325,055,366**	**335,105,629**	**329,302,508**	**327,978,795**	**320,620,587**	**-**
Other Financing	**(57,945,509)**	**(60,427,189)**	**(56,311,101)**	**(58,222,837)**	**(54,944,309)**	
Surplus/(Deficit)	**10,213,743**	**(2,318,200)**	**10,901,167**	**9,854,921**	**16,940,799**	**-**
Beginning Balance	**58,399,757**	**58,399,757**	**70,035,581**	**70,035,581**	**70,035,581**	
Ending Balance	**68,613,500**	**56,081,557**	**80,936,748**	**79,890,502**	**86,976,380**	**-**
Assigned	25,936,808	14,175,472	40,903,625	41,531,697	43,613,811	
Unassigned	42,676,692	41,906,085	40,033,123	38,358,805	43,362,569	

SIGNIFICANT BUDGET PLANNING FACTORS

	2022-23	2023-24	2024-25
COLA	10.00%	5.38%	4.02%
STRS Employer Rate	19.1%	19.10%	19.1%
PERS Employer Rate	25.37%	25.20%	24.60%
Lottery – Unrestricted per ADA	$163	$163	$163
Lottery – Restricted per ADA	$65	$65	$65
Mandate Block Grant - K-8 per ADA	$34.94	$36.82	$37.98
Mandate Block Grant - 9-12 per ADA	$67.31	$70.93	$73.16
*One-time Funds for Outstanding Mandate Claims	$1,500/ADA	$0	$0

*Funds not included in current budget (Approximately $50M)

2022-23 BUDGET ADOPTION

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	3,219,246	38,021,754	38,014,478	(7,276)	0	3,219,246
Base / Other	83,757,134	380,911,770	302,426,525	(57,905,465)	20,579,780	104,336,914
Total Unrestricted	86,976,380	418,933,524	340,441,003	(57,912,741)	20,579,780	107,556,160
Total Restricted	42,098,504	189,449,296	250,554,906	51,508,128	(9,597,482)	32,501,022
GENERAL FUND	**129,074,885**	**608,382,820**	**590,995,909**	**(6,404,613)**	**10,982,298**	**140,057,182**
ASB	1,920,238	0	0	0	0	1,920,238
Charter Schools	468,624	3,176,660	3,041,989	(255,937)	(121,266)	347,358
SPED (SELPA)	0	6,158,571	6,158,571	0	0	0
Adult Education	2,294,487	3,777,301	3,671,954	(99,347)	6,000	2,300,487
Child Development	2,133,860	27,974,443	28,906,049	0	(931,606)	1,202,254
Cafeteria	5,934,663	19,270,896	19,542,620	(8,455)	(280,179)	5,654,484
Deferred Maintenance	2,177,200	8,500	2,250,000	2,000,000	(241,500)	1,935,700
SPECIAL REVENUE	**14,929,072**	**60,366,371**	**63,571,183**	**1,636,261**	**(1,568,551)**	**13,360,521**
Building	214,665,409	2,282,996	136,029,928	417,085	(133,329,847)	81,335,562
Capital Facilities	7,704,452	3,015,000	75,000	0	2,940,000	10,644,452
County School Facilities	(0)	0	0	0	0	(0)
Bond nterest Redemption	93,424,361	80,557,900	88,234,983	0	(7,677,083)	85,747,278
CAPITAL PROJECTS	**315,794,223**	**85,855,896**	**224,339,911**	**417,085**	**(138,066,930)**	**177,727,292**
SELF INSURANCE	**43,326,178**	**22,671,261**	**26,020,660**	**1,626,668**	**(1,722,731)**	**41,603,447**
TOTAL	**503,124,357**	**777,276,348**	**904,927,663**	**(2,724,599)**	**(130,375,914)**	**372,748,441**

UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**418,933,524**					
Expenses						
Salaries/Benefits	311,030,537					
Other Expenditures	29,410,466					
Total Expenses	**340,441,003**					
Other Financing	**(57,912,741)**					
Surplus/(Deficit)	**20,579,780**					
Beginning Balance	**86,976,380**					
Ending Balance	**107,556,160**					
Assigned	42,648,960					
Unassigned	64,907,200					

2023-2025 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2023-24 and 2024-25. 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

	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	**431,327,046**	**445,452,198**
Expenses		
Salaries/Benefits	312,087,493	315,685,525
Other Expenditures	29,131,041	30,081,300
Total Expenses	**341,218,534**	**345,766,825**
Other Financing	**(66,216,486)**	**(59,919,660)**
Surplus/(Deficit)	**23,892,026**	**39,765,713**
Beginning Balance	**107,556,160**	**131,448,186**
Ending Balance	**131,448,186**	**171,213,899**
Assigned	40,630,529	39,648,008
Unassigned	90,817,658	131,565,891

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Local Control Accountability Plan (LCAP)
2022 Budget Book Summary

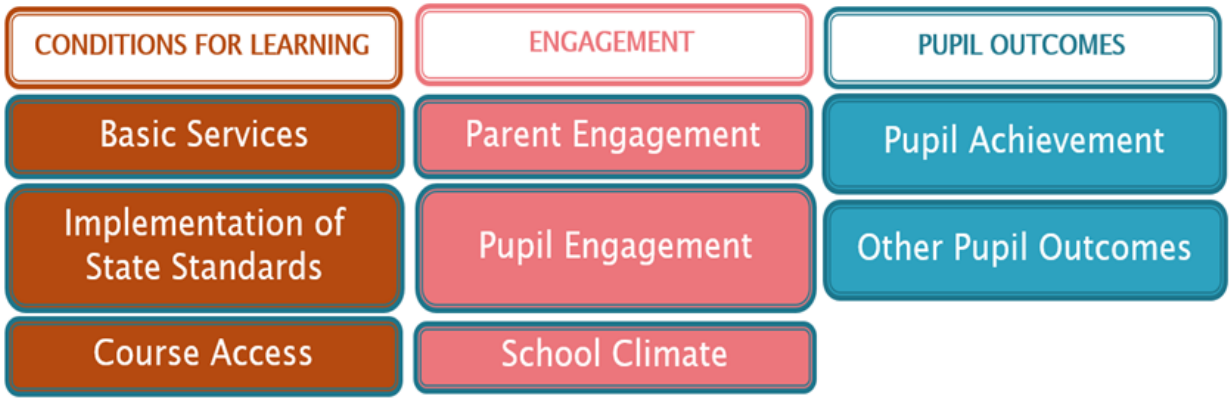
What is the Local Control Funding Formula (LCFF)?

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:

2021

September 14	Board Meeting: 2020-21 Unaudited Actuals / 2021-22 Revised Budget /Financial Status Report approval
September 15	2020-21 Unaudited Actuals / 2021-22 revised Budget submitted to SCOE Upload EPA spending plan on District website upon Board of Education approval
December 8	Board Meeting: 2021-22 First Interim and Budget/Financial Status Report approval

2022

January 8	Governor presents 2022-23 State Budget
January 25	Board Meeting: 2020-21 Audit Report
February 15	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-May	Budget development for LCAP based on priorities delineated in the plan
March 8	Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions - Adoption Board Meeting: 2021-22 Second Interim and Budget/Financial Status Report
April	Prioritize final LCAP recommendations
May 20	Governor presents May Revise
June 14	Board Meeting: Public Hearings and Presentations of the 2022-23 LCAP and Budget
June 15	Constitutional deadline for Legislature to send a budget to the Governor
June 28	Board Meeting: Adoptions of the 2022-23 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 13	Board Meeting: 2021-22 Unaudited Actuals and Approve 2022-23 Revised Budget
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

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FUND SUMMARIES

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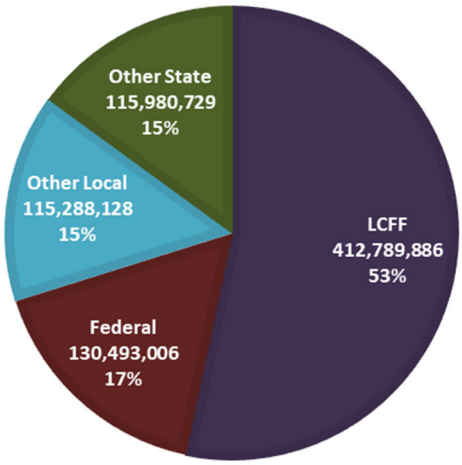
2022-23 ALL FUNDS

Revenue by Object

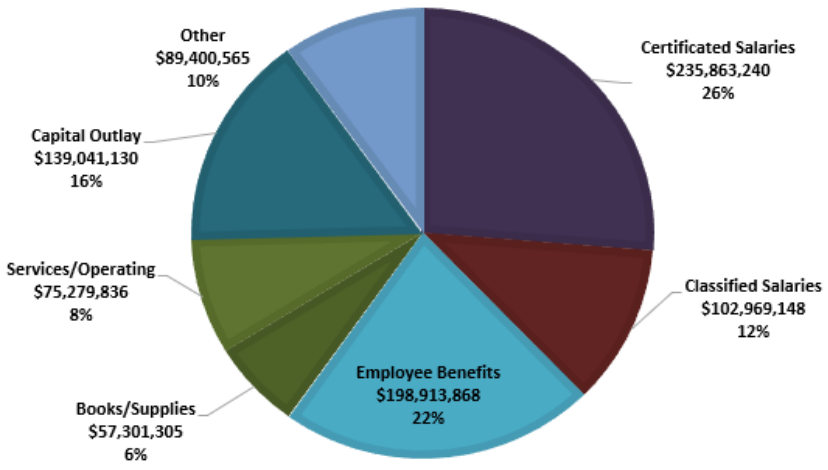
FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrn	38,021,754				38,021,754
Base / Other	369,906,755		9,531,194	1,473,821	380,911,770
Total Unrestricted	407,928,509	0	9,531,194	1,473,821	418,933,524
Total Restricted	2,061,615	100,599,595	82,242,190	4,545,896	189,449,296
GENERAL FUND	**409,990,124**	**100,599,595**	**91,773,384**	**6,019,717**	**608,382,820**
ASB	0	0	0	0	0
Charter Schools	2,799,762	0	371,646	5,252	3,176,660
SPED (SELPA)	0	0	6,158,571	0	6,158,571
Adult Education	0	440,319	3,180,982	156,000	3,777,301
Child Development	0	15,173,722	5,701,167	4,374,955	25,249,844
Cafeteria	0	14,279,370	3,523,292	1,468,234	19,270,896
Deferred Maintenance	0	0	0	8,500	8,500
SPECIAL REVENUE	**2,799,762**	**29,893,411**	**18,935,658**	**6,012,941**	**57,641,772**
Building	0	0	0	2,282,996	2,282,996
Capital Facilities	0	0	0	3,015,000	3,015,000
County School Facilities	0	0	0	0	0
Bond Interest Redemption	0	0	4,579,086	75,978,814	80,557,900
CAPITAL PROJECTS	**0**	**0**	**4,579,086**	**81,276,810**	**85,855,896**
SELF INSURANCE	**0**	**0**	**0**	**22,671,261**	**22,671,261**
TOTAL	**412,789,886**	**130,493,006**	**115,288,128**	**115,980,729**	**774,551,749**



2022-23 ALL FUNDS

Expenditures by Object

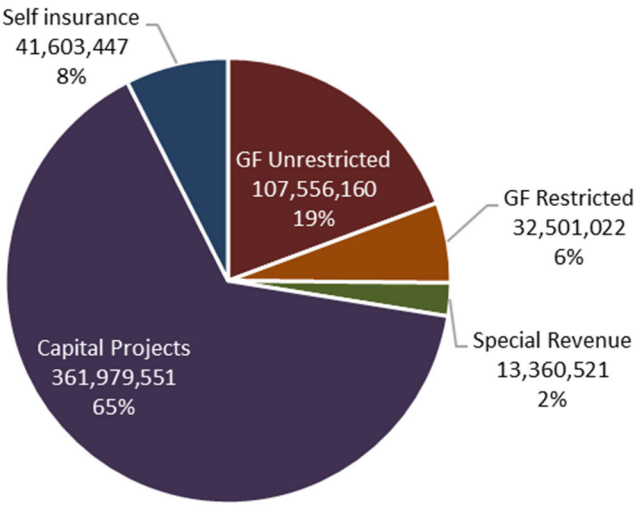
FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/Supplies	Services/ Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn	16,501,212	4,749,658	10,418,880	1,991,016	3,169,466	0	1,184,246	38,014,478
Base / Other	148,062,375	40,116,176	91,182,236	5,068,562	22,366,456	3,005,619	(7,374,899)	302,426,525
Total Unrestricted	164,563,587	44,865,834	101,601,116	7,059,578	25,535,922	3,005,619	(6,190,653)	340,441,003
Total Restricted	59,740,108	45,052,873	81,556,575	36,510,596	17,903,852	3,629,881	6,161,021	250,554,906
GENERAL FUND	**224,303,695**	**89,918,707**	**183,157,691**	**43,570,174**	**43,439,774**	**6,635,500**	**(29,632)**	**590,995,909**
ASB	0	0	0	0	0	0	0	0
Charter Schools	1,467,916	244,765	952,232	75,039	302,037	0	0	3,041,989
SPED (SELPA)	0	0	0	0	0	0	0	0
Adult Education	1,006,519	440,637	834,873	106,361	1,227,969	0	55,595	3,671,954
Child Development	9,085,110	5,172,900	9,371,242	3,969,097	522,393	0	785,307	28,906,049
Cafeteria	0	5,748,838	3,712,561	9,011,128	715,781	0	354,312	19,542,620
Deferred Maintenance	0	0	0	0	0	2,250,000	0	2,250,000
SPECIAL REVENUE	**11,559,545**	**11,607,140**	**14,870,908**	**13,161,625**	**2,768,180**	**2,250,000**	**1,195,214**	**57,412,612**
Building	0	1,030,962	614,778	545,465	3,683,093	130,155,630	0	136,029,928
Capital Facilities	0	0	0	0	75,000	0	0	75,000
County School Facilities	0	0	0	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0	0	88,234,983	88,234,983
CAPITAL PROJECTS	**0**	**1,030,962**	**614,778**	**545,465**	**3,758,093**	**130,155,630**	**88,234,983**	**224,339,911**
SELF INSURANCE	**0**	**412,339**	**270,491**	**24,041**	**25,313,789**	**0**	**0**	**26,020,660**
TOTAL	**235,863,240**	**102,969,148**	**198,913,868**	**57,301,305**	**75,279,836**	**139,041,130**	**89,400,565**	**898,769,092**



2022-23 ALL FUNDS

Summary - Reserves

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	3,219,246	38,021,754	38,014,478	(7,276)	0	3,219,246
Base / Other	83,757,134	380,911,770	302,426,525	(57,905,465)	20,579,780	104,336,914
Total Unrestricted	86,976,380	418,933,524	340,441,003	(57,912,741)	20,579,780	107,556,160
Total Restricted	42,098,504	189,449,296	250,554,906	51,508,128	(9,597,482)	32,501,022
GENERAL FUND	**129,074,885**	**608,382,820**	**590,995,909**	**(6,404,613)**	**10,982,298**	**140,057,182**
ASB	1,920,238	0	0	0	0	1,920,238
Charter Schools	468,624	3,176,660	3,041,989	(255,937)	(121,266)	347,358
SPED (SELPA)	0	6,158,571	6,158,571	0	0	0
Adult Education	2,294,487	3,777,301	3,671,954	(99,347)	6,000	2,300,487
Child Development	2,133,860	27,974,443	28,906,049	0	(931,606)	1,202,254
Cafeteria	5,934,663	19,270,896	19,542,620	(8,455)	(280,179)	5,654,484
Deferred Maintenance	2,177,200	8,500	2,250,000	2,000,000	(241,500)	1,935,700
SPECIAL REVENUE	**14,929,072**	**60,366,371**	**63,571,183**	**1,636,261**	**(1,568,551)**	**13,360,521**
Building	398,917,668	2,282,996	136,029,928	417,085	(133,329,847)	265,587,821
Capital Facilities	7,704,452	3,015,000	75,000	0	2,940,000	10,644,452
County School Facilities	(0)	0	0	0	0	(0)
Bond nterest Redemption	93,424,361	80,557,900	88,234,983	0	(7,677,083)	85,747,278
CAPITAL PROJECTS	**500,046,482**	**85,855,896**	**224,339,911**	**417,085**	**(138,066,930)**	**361,979,551**
SELF INSURANCE	**43,326,178**	**22,671,261**	**26,020,660**	**1,626,668**	**(1,722,731)**	**41,603,447**
TOTAL	**687,376,616**	**777,276,348**	**904,927,663**	**(2,724,599)**	**(130,375,914)**	**557,000,700**



GENERAL FUND

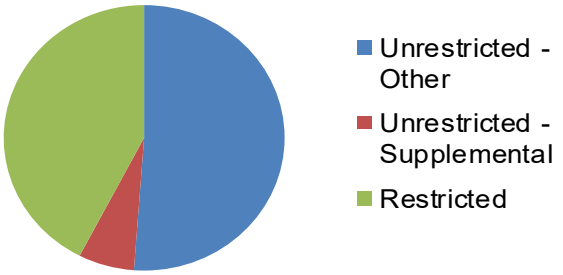
TOTAL

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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	332,751,761	349,179,798	371,968,370	384,652,261	400,019,424
LCFF Supplemental	34,781,689	36,279,203	38,021,754	40,082,759	41,810,642
Federal	67,823,815	100,014,671	100,599,595	79,140,046	30,817,088
Other State	96,855,474	101,086,985	91,773,384	82,828,619	81,203,991
Other Local	5,599,962	6,783,676	6,019,717	5,132,944	3,718,681
TOTAL REVENUES	**537,812,702**	**593,344,333**	**608,382,820**	**591,836,629**	**557,569,826**
EXPENSES					
Certificated Salaries	211,911,620	236,520,190	224,303,695	223,784,796	212,230,442
Classified Salaries	66,201,835	88,084,649	89,918,707	87,845,540	78,391,972
Employee Benefits	141,965,233	164,273,976	183,157,691	178,984,321	172,029,120
Books and Supplies	35,718,096	37,831,176	43,570,174	31,567,920	20,420,311
Services and Operating	25,196,277	43,805,600	43,439,774	37,014,497	36,029,600
Capital Outlay	668,747	2,513,785	6,635,500	10,403,915	1,420,284
Other	(103,229)	(119,469)	(29,632)	(173,966)	(332,375)
TOTAL EXPENSES	**481,558,579**	**572,909,907**	**590,995,909**	**569,427,023**	**520,189,354**
OTHER FINANCING[1]	**(21,888,468)**	**(4,051,628)**	**(6,404,613)**	**(2,051,892)**	**(2,163,537)**
INCREASE/(DECREASE)	**34,365,654**	**16,382,798**	**10,982,298**	**20,357,714**	**35,216,935**
BEGINNING BALANCE	**78,326,433**	**112,692,086**	**129,074,884**	**140,057,182**	**160,414,895**
ENDING BALANCE	**112,692,086**	**129,074,884**	**140,057,182**	**160,414,895**	**195,631,830**

2022-23

Full-time Employees (FTE)	4,535
Revenue Growth	2.53%
Expense Growth	3.16%
Other Financing Growth	58.08%



[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	330,690,146	347,118,183	369,906,755	382,590,646	397,957,809
LCFF Supplemental	34,781,689	36,279,203	38,021,754	40,082,759	41,810,642
Federal	500	0	0	0	0
Other State	8,208,338	7,233,019	9,531,194	7,195,822	5,682,747
Other Local	1,712,446	1,875,290	1,473,821	1,456,819	0
TOTAL REVENUES	**375,393,120**	**392,505,695**	**418,933,524**	**431,326,046**	**445,451,198**
EXPENSES					
Certificated Salaries	156,364,264	163,640,384	164,563,587	165,124,308	166,116,158
Classified Salaries	38,513,804	40,680,524	44,865,834	45,240,760	45,593,065
Employee Benefits	84,616,692	90,535,157	101,601,116	101,722,425	103,976,302
Books and Supplies	4,854,403	9,540,588	7,059,578	7,199,403	7,298,809
Services and Operating	16,457,430	22,154,147	25,535,922	26,163,745	26,590,062
Capital Outlay	17,761	1,023,320	3,005,619	830,915	847,284
Other	(6,242,253)	(6,953,533)	(6,190,653)	(5,063,022)	(4,654,855)
TOTAL EXPENSES	**294,582,100**	**320,620,587**	**340,441,003**	**341,218,534**	**345,766,825**
OTHER FINANCING[1]	**(62,137,484)**	**(54,944,309)**	**(57,912,741)**	**(66,215,486)**	**(59,918,660)**
INCREASE/(DECREASE)	**18,673,536**	**16,940,799**	**20,579,780**	**23,892,026**	**39,765,713**
BEGINNING BALANCE	**51,362,046**	**70,035,581**	**86,976,380**	**107,556,160**	**131,448,186**
ENDING BALANCE	**70,035,581**	**86,976,380**	**107,556,160**	**131,448,186**	**171,213,900**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	330,690,146	347,118,183	369,906,755	382,590,646	397,957,809
LCFF Supplemental					
Federal	500	0	0	0	0
Other State	8,208,338	7,233,019	9,531,194	7,195,822	5,682,747
Other Local	1,712,446	1,875,290	1,473,821	1,456,819	0
TOTAL REVENUES	**340,611,431**	**356,226,492**	**380,911,770**	**391,243,287**	**403,640,556**
EXPENSES					
Certificated Salaries	141,609,058	148,569,646	148,062,375	148,489,578	149,346,731
Classified Salaries	34,970,328	36,650,475	40,116,176	40,452,894	40,765,639
Employee Benefits	76,757,821	82,142,569	91,182,236	91,139,455	93,147,412
Books and Supplies	3,545,658	7,760,670	5,068,562	5,208,387	5,307,793
Services and Operating	14,663,174	19,568,698	22,366,456	22,994,279	23,420,596
Capital Outlay	17,761	1,023,320	3,005,619	830,915	847,284
Other	(7,551,451)	(8,146,393)	(7,374,899)	(6,258,236)	(5,863,683)
TOTAL EXPENSES	**264,012,349**	**287,568,985**	**302,426,525**	**302,857,272**	**306,971,772**
OTHER FINANCING[1]	**(57,925,546)**	**(54,935,954)**	**(57,905,465)**	**(66,207,131)**	**(59,918,660)**
INCREASE/(DECREASE)	**18,673,536**	**13,721,553**	**20,579,780**	**22,178,884**	**36,750,124**
BEGINNING BALANCE	**51,362,046**	**70,035,581**	**83,757,134**	**104,336,914**	**126,515,798**
ENDING BALANCE	**70,035,581**	**83,757,134**	**104,336,914**	**126,515,798**	**163,265,923**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental	34,781,689	36,279,203	38,021,754	40,082,759	41,810,642
Federal					
Other State					
Other Local					
TOTAL REVENUES	**34,781,689**	**36,279,203**	**38,021,754**	**40,082,759**	**41,810,642**
EXPENSES					
Certificated Salaries	14,755,206	15,070,738	16,501,212	16,634,730	16,769,427
Classified Salaries	3,543,476	4,030,049	4,749,658	4,787,866	4,827,426
Employee Benefits	7,858,871	8,392,588	10,418,880	10,582,970	10,828,890
Books and Supplies	1,308,745	1,779,918	1,991,016	1,991,016	1,991,016
Services and Operating	1,794,256	2,585,449	3,169,466	3,169,466	3,169,466
Capital Outlay	0		0	0	0
Other	1,309,197	1,192,860	1,184,246	1,195,214	1,208,828
TOTAL EXPENSES	**30,569,751**	**33,051,602**	**38,014,478**	**38,361,262**	**38,795,053**
OTHER FINANCING[1]	**(4,211,938)**	**(8,355)**	**(7,276)**	**(8,355)**	**0**
INCREASE/(DECREASE)	**0**	**3,219,246**	**0**	**1,713,142**	**3,015,589**
BEGINNING BALANCE	**0**	**0**	**3,219,246**	**3,219,246**	**4,932,388**
ENDING BALANCE	**0**	**3,219,246**	**3,219,246**	**4,932,388**	**7,947,977**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	2,061,615	2,061,615	2,061,615	2,061,615	2,061,615
LCFF Supplemental					
Federal	67,823,315	100,014,671	100,599,595	79,140,046	30,817,088
Other State	88,647,136	93,853,966	82,242,190	75,632,797	75,521,244
Other Local	3,887,516	4,908,386	4,545,896	3,676,125	3,718,681
TOTAL REVENUES	**162,419,582**	**200,838,638**	**189,449,296**	**160,510,583**	**112,118,628**
EXPENSES					
Certificated Salaries	55,547,356	72,879,806	59,740,108	58,660,488	46,114,284
Classified Salaries	27,688,032	47,404,125	45,052,873	42,604,780	32,798,907
Employee Benefits	57,348,541	73,738,819	81,556,575	77,261,896	68,052,818
Books and Supplies	30,863,693	28,290,588	36,510,596	24,368,517	13,121,502
Services and Operating	8,738,847	21,651,453	17,903,852	10,850,752	9,439,538
Capital Outlay	650,986	1,490,465	3,629,881	9,573,000	573,000
Other	6,139,024	6,834,064	6,161,021	4,889,056	4,322,480
TOTAL EXPENSES	**186,976,479**	**252,289,320**	**250,554,906**	**228,208,489**	**174,422,529**
OTHER FINANCING[1]	**40,249,016**	**50,892,681**	**51,508,128**	**64,163,594**	**57,755,123**
INCREASE/(DECREASE)	**15,692,119**	**(558,001)**	**(9,597,482)**	**(3,534,312)**	**(4,548,778)**
BEGINNING BALANCE	**26,964,387**	**42,656,505**	**42,098,504**	**32,501,022**	**28,966,711**
ENDING BALANCE	**42,656,505**	**42,098,504**	**32,501,022**	**28,966,711**	**24,417,932**

[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 revenues, is self-balancing according to GAAP and has the goal of being self-sustaining.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	2,814,958	2,213,424	2,799,762	2,951,478	3,058,693
LCFF Supplemental	0	0	0	0	0
Federal	20,304,438	35,879,299	29,893,411	29,042,463	29,584,244
Other State	12,809,822	15,228,747	18,935,658	18,613,207	18,994,768
Other Local	2,764,676	6,190,494	6,012,941	8,891,855	8,944,616
Transfers In	8,415,000	2,000,000	4,724,599	2,000,000	2,120,000
TOTAL REVENUES	**47,108,894**	**61,511,964**	**62,366,371**	**61,499,003**	**62,702,321**
EXPENSES					
Certificated Salaries	10,445,904	11,466,565	11,559,545	11,629,223	11,720,399
Classified Salaries	8,956,804	10,697,461	11,607,140	11,705,854	11,809,499
Employee Benefits	11,522,438	13,023,256	14,870,908	15,009,222	15,330,927
Books and Supplies	4,467,036	14,358,354	13,161,625	10,999,313	11,086,136
Services and Operating	2,467,688	3,040,313	2,768,180	2,430,367	2,355,050
Capital Outlay	1,298,312	1,367,243	2,250,000	2,250,000	2,250,000
Other Expenses	1,223,274	1,286,526	1,195,214	1,189,551	1,197,964
Transfers Out	5,112,082	5,773,872	6,522,310	6,775,599	7,186,535
TOTAL EXPENSES	**45,493,538**	**61,013,590**	**63,934,922**	**61,989,129**	**62,936,510**
INCREASE/(DECREASE)	**1,615,355**	**498,374**	**(1,568,551)**	**(490,126)**	**(234,189)**
BEGINNING BALANCE	**12,815,343**	**14,430,698**	**14,929,072**	**13,360,521**	**12,870,396**
ENDING BALANCE	**14,430,698**	**14,929,072**	**13,360,521**	**12,870,396**	**12,636,207**

[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.)

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	374,229				
Transfers In					
TOTAL REVENUES	**374,229**	**0**	**0**	**0**	**0**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	111,958				
Services and Operating	321,436				
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**433,394**	**0**	**0**	**0**	**0**
INCREASE/(DECREASE)	**(59,164)**	**0**	**0**	**0**	**0**
BEGINNING BALANCE	**1,979,403**	**1,920,238**	**1,920,238**	**1,920,238**	**1,920,238**
ENDING BALANCE	**1,920,238**	**1,920,238**	**1,920,238**	**1,920,238**	**1,920,238**

[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.)

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	2,814,958	2,213,424	2,799,762	2,951,478	3,058,693
LCFF Supplemental				0	0
Federal	23,738				
Other State	463,537	299,529	371,646	377,716	340,794
Other Local	12,572	5,252	5,252	5,252	5,252
Transfers In					
TOTAL REVENUES	**3,314,805**	**2,518,205**	**3,176,660**	**3,334,446**	**3,404,739**
EXPENSES					
Certificated Salaries	1,487,704	1,651,871	1,467,916	1,449,004	1,452,899
Classified Salaries	283,061	193,062	244,765	246,968	249,190
Employee Benefits	841,337	934,776	952,232	1,000,386	1,020,720
Books and Supplies	65,657	40,813	75,039	59,688	59,688
Services and Operating	225,220	486,908	302,037	302,037	307,037
Capital Outlay			0		
Other Expenses	9,064	0	0	0	0
Transfers Out	224,526	238,324	255,937	281,531	309,684
TOTAL EXPENSES	**3,136,569**	**3,545,754**	**3,297,926**	**3,339,614**	**3,399,218**
INCREASE/(DECREASE)	**178,236**	**(1,027,549)**	**(121,266)**	**(5,168)**	**5,521**
BEGINNING BALANCE	**1,317,937**	**1,496,173**	**468,624**	**347,358**	**342,190**
ENDING BALANCE	**1,496,173**	**468,624**	**347,358**	**342,190**	**347,711**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	4,789,482	5,434,089	6,158,571	6,386,266	6,769,049
Other Local					
Transfers In					
TOTAL REVENUES	**4,789,482**	**5,434,089**	**6,158,571**	**6,386,266**	**6,769,049**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	4,789,482	5,434,089	6,158,571	6,386,266	6,769,049
TOTAL EXPENSES	**4,789,482**	**5,434,089**	**6,158,571**	**6,386,266**	**6,769,049**
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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	401,548	440,319	440,319	440,319	440,319
Other State	3,067,458	3,181,149	3,180,982	3,180,982	3,180,982
Other Local	64,834	156,000	156,000	156,000	156,000
Transfers In					
TOTAL REVENUES	**3,533,840**	**3,777,468**	**3,777,301**	**3,777,301**	**3,777,301**
EXPENSES					
Certificated Salaries	906,001	1,091,558	1,006,519	1,015,532	1,020,331
Classified Salaries	262,631	348,623	440,637	444,603	448,604
Employee Benefits	525,848	649,091	834,873	861,257	876,827
Books and Supplies	145,665	180,792	106,361	135,149	111,575
Services and Operating	988,935	1,338,745	1,227,969	1,159,818	1,159,022
Capital Outlay					
Other Expenses	59,284	69,183	55,595	55,595	55,595
Transfers Out	90,300	93,476	99,347	99,347	99,347
TOTAL EXPENSES	**2,978,664**	**3,771,468**	**3,771,301**	**3,771,301**	**3,771,301**
INCREASE/(DECREASE)	**555,177**	**6,000**	**6,000**	**6,000**	**6,000**
BEGINNING BALANCE	**1,733,310**	**2,288,487**	**2,294,487**	**2,300,487**	**2,306,487**
ENDING BALANCE	**2,288,487**	**2,294,487**	**2,300,487**	**2,306,487**	**2,312,487**

[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 sch programs. This fund is used to account separately for federal, state, and local revenues.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	13,908,161	15,826,706	15,173,722	13,816,656	13,852,318
Other State	4,001,044	5,223,329	5,701,167	5,109,829	5,109,829
Other Local	2,079,549	4,723,770	4,374,955	7,253,869	7,306,630
Transfers In	2,915,000		2,724,599	0	120,000
TOTAL REVENUES	**22,903,754**	**25,773,805**	**27,974,443**	**26,180,354**	**26,388,777**
EXPENSES					
Certificated Salaries	8,052,199	8,723,136	9,085,110	9,164,687	9,247,169
Classified Salaries	4,002,392	4,764,683	5,172,900	5,213,705	5,258,922
Employee Benefits	7,177,559	8,099,270	9,371,242	9,368,426	9,577,457
Books and Supplies	922,607	5,036,018	3,969,097	1,536,620	1,396,509
Services and Operating	234,609	471,800	522,393	236,055	156,068
Capital Outlay					
Other Expenses	787,835	830,265	785,307	774,709	778,381
Transfers Out	0	0	0	0	0
TOTAL EXPENSES	**21,177,201**	**27,925,172**	**28,906,049**	**26,294,202**	**26,414,506**
INCREASE/(DECREASE)	**1,726,553**	**(2,151,367)**	**(931,606)**	**(113,848)**	**(25,729)**
BEGINNING BALANCE	**2,558,674**	**4,285,227**	**2,133,860**	**1,202,254**	**1,088,406**
ENDING BALANCE	**4,285,227**	**2,133,860**	**1,202,254**	**1,088,406**	**1,062,677**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	5,970,990	19,612,274	14,279,370	14,785,488	15,291,607
Other State	487,212	1,090,651	3,523,292	3,558,414	3,594,114
Other Local	219,597	1,296,972	1,468,234	1,468,234	1,468,234
Transfers In	3,500,000	0	0		
TOTAL REVENUES	**10,177,799**	**21,999,897**	**19,270,896**	**19,812,136**	**20,353,955**
EXPENSES					
Certificated Salaries					
Classified Salaries	4,393,339	5,346,290	5,748,838	5,800,578	5,852,783
Employee Benefits	2,973,048	3,333,168	3,712,561	3,779,153	3,855,923
Books and Supplies	3,028,229	9,023,361	9,011,128	9,267,856	9,518,364
Services and Operating	602,111	656,638	715,781	732,457	732,923
Capital Outlay	0	119,808	0	0	
Other Expenses	367,092	387,078	354,312	359,247	363,988
Transfers Out	7,775	7,983	8,455	8,455	8,455
TOTAL EXPENSES	**11,371,593**	**18,874,326**	**19,551,075**	**19,947,746**	**20,332,436**
INCREASE/(DECREASE)	**(1,193,794)**	**3,125,571**	**(280,179)**	**(135,610)**	**21,519**
BEGINNING BALANCE	**4,002,887**	**2,809,092**	**5,934,663**	**5,654,484**	**5,518,874**
ENDING BALANCE	**2,809,092**	**5,934,663**	**5,654,484**	**5,518,874**	**5,540,393**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	1,090				
Other Local	13,894	8,500	8,500	8,500	8,500
Transfers In	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REVENUES	**2,014,984**	**2,008,500**	**2,008,500**	**2,008,500**	**2,008,500**
EXPENSES					
Certificated Salaries					
Classified Salaries	15,381	44,803	0	0	0
Employee Benefits	4,646	6,951	0	0	0
Books and Supplies	192,920	77,370	0	0	0
Services and Operating	95,377	86,222	0	0	0
Capital Outlay	1,298,312	1,247,435	2,250,000	2,250,000	2,250,000
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**1,606,636**	**1,462,781**	**2,250,000**	**2,250,000**	**2,250,000**
INCREASE/(DECREASE)	**408,348**	**545,719**	**(241,500)**	**(241,500)**	**(241,500)**
BEGINNING BALANCE	**1,223,133**	**1,631,481**	**2,177,200**	**1,935,700**	**1,694,200**
ENDING BALANCE	**1,631,481**	**2,177,200**	**1,935,700**	**1,694,200**	**1,452,700**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	3,863,993	7,627,948	4,579,086	4,579,086	4,579,086
Other Local	100,242,164	93,151,321	81,276,810	81,334,376	81,383,672
Transfers In	184,654,071	165,181,204	417,085	150,429,598	442,486
TOTAL REVENUES	**288,760,228**	**265,960,473**	**86,272,981**	**236,343,060**	**86,405,244**
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,241,526	1,718,709	1,030,962	1,240,606	1,251,772
Employee Benefits	614,813	619,610	614,778	742,811	751,931
Books and Supplies	205,465	1,988,806	545,465	230,000	230,000
Services and Operating	3,368,568	4,143,727	3,758,093	3,754,685	3,850,588
Capital Outlay	122,410,047	103,513,705	130,155,630	105,308,427	105,308,427
Other Expenses	95,001,438	88,234,983	88,234,983	88,234,983	88,234,983
Transfers Out	3,701,743	14,781,143	0	0	0
TOTAL EXPENSES	**226,543,600**	**215,000,683**	**224,339,911**	**199,511,512**	**199,627,701**
INCREASE/(DECREASE)	**62,216,628**	**50,959,790**	**(138,066,930)**	**36,831,548**	**(113,222,457)**
BEGINNING BALANCE	**95,424,393**	**157,641,020**	**208,600,810**	**70,533,880**	**107,365,427**
ENDING BALANCE	**157,641,020**	**208,600,810**	**70,533,880**	**107,365,427**	**(5,857,030)**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	8,612	0	0	0	0
Other Local	3,541,505	2,175,079	2,282,996	2,340,562	2,389,858
Transfers In	184,654,071	165,181,204	417,085	150,429,598	442,486
TOTAL REVENUES	**188,204,188**	**167,356,283**	**2,700,081**	**152,770,160**	**2,832,344**
EXPENSES					
Certificated Salaries					
Classified Salaries	1,241,526	1,718,709	1,030,962	1,240,606	1,251,772
Employee Benefits	614,813	619,610	614,778	742,811	751,931
Books and Supplies	205,465	1,988,806	545,465	230,000	230,000
Services and Operating	3,333,938	3,988,016	3,683,093	3,679,685	3,700,588
Capital Outlay	122,410,047	103,513,705	130,155,630	105,308,427	105,308,427
Other Expenses	0	0	0	0	0
Transfers Out					
TOTAL EXPENSES	**127,805,789**	**111,828,846**	**136,029,928**	**111,201,529**	**111,242,718**
INCREASE/(DECREASE)	**60,398,399**	**55,527,437**	**(133,329,847)**	**41,568,631**	**(108,410,374)**
BEGINNING BALANCE	**98,739,573**	**159,137,972**	**214,665,409**	**81,335,562**	**122,904,193**
ENDING BALANCE	**159,137,972**	**214,665,409**	**81,335,562**	**122,904,193**	**14,493,819**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	3,662,629	3,267,500	3,015,000	3,015,000	3,015,000
Transfers In					
TOTAL REVENUES	**3,662,629**	**3,267,500**	**3,015,000**	**3,015,000**	**3,015,000**
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	34,631	155,711	75,000	75,000	150,000
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Transfers Out	0				
TOTAL EXPENSES	**34,631**	**155,711**	**75,000**	**75,000**	**150,000**
INCREASE/(DECREASE)	**3,627,998**	**3,111,789**	**2,940,000**	**2,940,000**	**2,865,000**
BEGINNING BALANCE	**964,665**	**4,592,663**	**7,704,452**	**10,644,452**	**13,584,452**
ENDING BALANCE	**4,592,663**	**7,704,452**	**10,644,452**	**13,584,452**	**16,449,452**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	3,141,743	3,048,862	0		
Other Local	1,871	11,729,928	0		
Transfers In					
TOTAL REVENUES	**3,143,614**	**14,778,790**	**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	3,141,743	14,781,143			
TOTAL EXPENSES	**3,141,743**	**14,781,143**	**0**	**0**	**0**
INCREASE/(DECREASE)	**1,871**	**(2,353)**	**0**	**0**	**0**
BEGINNING BALANCE	**482**	**2,353**	**(0)**	**(0)**	**(0)**
ENDING BALANCE	**2,353**	**(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-contr The county auditor maintains control of this fund.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	713,638	4,579,086	4,579,086	4,579,086	4,579,086
Other Local	93,036,159	75,978,814	75,978,814	75,978,814	75,978,814
Transfers In					
TOTAL REVENUES	**93,749,797**	**80,557,900**	**80,557,900**	**80,557,900**	**80,557,900**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	95,001,438	88,234,983	88,234,983	88,234,983	88,234,983
Transfers Out	560,000	0	0	0	0
TOTAL EXPENSES	**95,561,438**	**88,234,983**	**88,234,983**	**88,234,983**	**88,234,983**
INCREASE/(DECREASE)	**(1,811,641)**	**(7,677,083)**	**(7,677,083)**	**(7,677,083)**	**(7,677,083)**
BEGINNING BALANCE	**94,951,337**	**101,101,444**	**93,424,361**	**85,747,278**	**78,070,195**
ENDING BALANCE	**93,139,696**	**93,424,361**	**85,747,278**	**78,070,195**	**70,393,112**

[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.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	0	0	0	0	0
Other Local	20,633,519	22,868,645	22,671,261	22,731,905	22,795,441
Transfers In	13,000,000	2,000,000	1,626,668		
TOTAL REVENUES	**33,633,519**	**24,868,645**	**24,297,929**	**22,731,905**	**22,795,441**
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	369,494	394,931	412,339	412,711	449,855
Employee Benefits	208,046	241,939	270,491	277,767	285,363
Books and Supplies	3,104	24,021	24,041	24,739	25,420
Services and Operating	21,597,379	24,533,252	25,313,789	25,849,487	26,438,157
Capital Outlay				0	
Other Expenses					
Transfers Out	100,000	0			
TOTAL EXPENSES	**22,278,023**	**25,194,143**	**26,020,660**	**26,564,704**	**27,198,795**
THER FINANCING[1]	**0**	**0**			**0**
INCREASE/(DECREASE)	**11,355,496**	**(325,498)**	**(1,722,731)**	**(3,832,799)**	**(4,403,354)**
BEGINNING BALANCE	**36,651,676**	**48,007,172**	**47,681,674**	**45,958,943**	**42,126,144**
ENDING BALANCE	**48,007,172**	**47,681,674**	**45,958,943**	**42,126,144**	**37,722,790**

[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).

G = General Ledger Data; S = Supplemental Data

Form	Description	Page	Data Supplied For: 2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	45	GS	GS
08	Student Activity Special Revenue Fund	59	G	G
09	Charter Schools Special Revenue Fund	67	G	G
10	Special Education Pass-Through Fund	74	G	G
11	Adult Education Fund	79	G	G
12	Child Development Fund	85	G	G
13	Cafeteria Special Revenue Fund	91	G	G
14	Deferred Maintenance Fund	97	G	G
15	Pupil Transportation Equipment Fund			
17	Special Reserve Fund for Other Than Capital Outlay Projects			
18	School Bus Emissions Reduction Fund			
19	Foundation Special Revenue Fund			
20	Special Reserve Fund for Postemployment Benefits			
21	Building Fund	103	G	G
25	Capital Facilities Fund	109	G	G
30	State School Building Lease-Purchase Fund			
35	County School Facilities Fund	115	G	G
40	Special Reserve Fund for Capital Outlay Projects	121	G	
49	Capital Project Fund for Blended Component Units			
51	Bond Interest and Redemption Fund	127	G	G
52	Debt Service Fund for Blended Component Units			
53	Tax Override Fund			
56	Debt Service Fund			
57	Foundation Permanent Fund			
61	Cafeteria Enterprise Fund			
62	Charter Schools Enterprise Fund			
63	Other Enterprise Fund			
66	Warehouse Revolving Fund			
67	Self-Insurance Fund	132	G	G
71	Retiree Benefit Fund			
73	Foundation Private-Purpose Trust Fund			
76	Warrant/Pass-Through Fund			
95	Student Body Fund			
A	Average Daily Attendance	138	S	S
ASSET	Schedule of Capital Assets			
CASH	Cashflow Worksheet	144		

		Page		
CB	Budget Certification	**146**		S
CC	Workers' Compensation Certification	**151**		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	**152**	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget	**154**		GS
CHG	Change Order Form			
DEBT	Schedule of Long-Term Liabilities			
ESMOE	Every Student Succeeds Act Maintenance of Effort	**156**	GS	
ICR	Indirect Cost Rate Worksheet	**158**	GS	
L	Lottery Report	**163**	GS	
MYP	Multiyear Projections - General Fund	**165**		GS
SEA	Special Education Revenue Allocations			
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)			S
SIAA	Summary of Interfund Activities - Actuals		G	
SIAB	Summary of Interfund Activities - Budget			G
01CS	Criteria and Standards Review	**174**	GS	GS

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	383,397,386.00	2,061,615.00	385,459,001.00	407,928,509.00	2,061,615.00	409,990,124.00	6.4%
2) Federal Revenue		8100-8299	0.00	100,014,671.00	100,014,671.00	0.00	100,599,595.00	100,599,595.00	0.6%
3) Other State Revenue		8300-8599	7,233,019.00	93,853,966.00	101,086,985.00	9,531,194.00	82,242,190.00	91,773,384.00	-9.2%
4) Other Local Revenue		8600-8799	1,875,290.00	4,908,386.00	6,783,676.00	1,473,821.00	4,545,896.00	6,019,717.00	-11.3%
5) TOTAL, REVENUES			392,505,695.00	200,838,638.00	593,344,333.00	418,933,524.00	189,449,296.00	608,382,820.00	2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	163,640,384.00	72,879,806.00	236,520,190.00	164,563,587.00	59,740,108.00	224,303,695.00	-5.2%
2) Classified Salaries		2000-2999	40,680,524.00	47,404,125.00	88,084,649.00	44,865,834.00	45,052,873.00	89,918,707.00	2.1%
3) Employee Benefits		3000-3999	90,535,157.00	73,738,819.00	164,273,976.00	101,601,116.00	81,556,575.00	183,157,691.00	11.5%
4) Books and Supplies		4000-4999	9,540,588.00	28,290,588.00	37,831,176.00	7,059,578.00	36,510,596.00	43,570,174.00	15.2%
5) Services and Other Operating Expenditures		5000-5999	22,154,147.00	21,651,453.00	43,805,600.00	25,535,922.00	17,903,852.00	43,439,774.00	-0.8%
6) Capital Outlay		6000-6999	1,023,320.00	1,490,465.00	2,513,785.00	3,005,619.00	3,629,881.00	6,635,500.00	164.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,058,651.00	108,406.00	1,167,057.00	1,058,178.00	107,404.00	1,165,582.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,012,184.00)	6,725,658.00	(1,286,526.00)	(7,248,831.00)	6,053,617.00	(1,195,214.00)	-7.1%
9) TOTAL, EXPENDITURES			320,620,587.00	252,289,320.00	572,909,907.00	340,441,003.00	250,554,906.00	590,995,909.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,885,108.00	(51,450,682.00)	20,434,426.00	78,492,521.00	(61,105,610.00)	17,386,911.00	-14.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
b) Transfers Out		7600-7629	2,048,655.00	2,003,973.00	4,052,628.00	1,676,777.00	4,728,836.00	6,405,613.00	58.1%
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	(52,896,654.00)	52,896,654.00	0.00	(56,236,964.00)	56,236,964.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,944,309.00)	50,892,681.00	(4,051,628.00)	(57,912,741.00)	51,508,128.00	(6,404,613.00)	58.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,940,799.00	(558,001.00)	16,382,798.00	20,579,780.00	(9,597,482.00)	10,982,298.00	-33.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%
2) Ending Balance, June 30 (E + F1e)			86,976,380.23	42,098,503.90	129,074,884.13	107,556,160.23	32,501,021.90	140,057,182.13	8.5%
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	37,146.33	0.00	37,146.33	37,146.33	0.00	37,146.33	0.0%
Prepaid Items		9713	273,630.24	10,671.94	284,302.18	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	42,087,831.96	42,087,831.96	0.00	32,501,021.90	32,501,021.90	-22.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	28,958,784.00	0.00	28,958,784.00	28,958,784.00	0.00	28,958,784.00	0.0%
Bus Replacement Plan	0000	9760	*10,000,000.00*		*10,000,000.00*			*0.00*	
Technology Device Refresh and Enhancements	0000	9760	*10,000,000.00*		*10,000,000.00*			*0.00*	
Carryover of unspent 2021-22 supplemental grants	0000	9760	*3,958,784.00*		*3,958,784.00*			*0.00*	
Textbook Adoptions	0000	9760	*5,000,000.00*		*5,000,000.00*			*0.00*	
Bus Replacement Plan	0000	9760			*0.00*	*10,000,000.00*		*10,000,000.00*	
Technology Device Refresh and Enhancements	0000	9760			*0.00*	*10,000,000.00*		*10,000,000.00*	
Carryover of unspent 2021-22 supplemental grants	0000	9760			*0.00*	*3,958,784.00*		*3,958,784.00*	
Textbook Adoptions	0000	9760			*0.00*	*5,000,000.00*		*5,000,000.00*	
d) Assigned									
Other Assignments		9780	2,600,000.00	0.00	2,600,000.00	1,500,000.00	0.00	1,500,000.00	-42.3%
Textbook Adoption Related Technology	0000	9780	*1,100,000.00*		*1,100,000.00*			*0.00*	
ERP Implementation	0000	9780	*1,500,000.00*		*1,500,000.00*			*0.00*	
ERP Implementation	0000	9780			*0.00*	*1,500,000.00*		*1,500,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,539,251.00	0.00	11,539,251.00	11,948,030.00	0.00	11,948,030.00	3.5%
Unassigned/Unappropriated Amount		9790	43,362,568.66	0.00	43,362,568.66	64,907,199.90	0.00	64,907,199.90	49.7%
G. ASSETS									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Cash									
a) in County Treasury		9110	139,245,773.77	(32,635,785.37)	106,609,988.40				
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	204,926.69	0.00	204,926.69				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	81.00	81.00				
2) Investments		9150	12,533,780.03	0.00	12,533,780.03				
3) Accounts Receivable		9200	502,732.28	610,875.41	1,113,607.69				
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	37,146.33	0.00	37,146.33				
7) Prepaid Expenditures		9330	273,630.24	10,671.94	284,302.18				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			152,797,989.34	(32,014,157.02)	120,783,832.32				
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	31,299,332.68	(8,045.44)	31,291,287.24				
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	4,209,163.96	4,209,163.96				
6) TOTAL, LIABILITIES			31,299,332.68	4,201,118.52	35,500,451.20				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			121,498,656.66	(36,215,275.54)	85,283,381.12				
LCFF SOURCES									
Principal Apportionment									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Aid - Current Year		8011	187,002,145.00	0.00	187,002,145.00	215,749,832.00	0.00	215,749,832.00	15.4%
Education Protection Account State Aid - Current Year		8012	97,769,603.00	0.00	97,769,603.00	94,531,648.00	0.00	94,531,648.00	-3.3%
State Aid - Prior Years		8019	161,995.00	0.00	161,995.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	834,837.00	0.00	834,837.00	834,837.00	0.00	834,837.00	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	101,373,645.00	0.00	101,373,645.00	101,373,645.00	0.00	101,373,645.00	0.0%
Unsecured Roll Taxes		8042	3,471,494.00	0.00	3,471,494.00	3,471,494.00	0.00	3,471,494.00	0.0%
Prior Years' Taxes		8043	1,023,172.00	0.00	1,023,172.00	1,023,172.00	0.00	1,023,172.00	0.0%
Supplemental Taxes		8044	3,777,165.00	0.00	3,777,165.00	3,777,165.00	0.00	3,777,165.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,824,771.00	0.00	15,824,771.00	15,824,771.00	0.00	15,824,771.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	230,259.00	0.00	230,259.00	230,259.00	0.00	230,259.00	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	28,436.00	0.00	28,436.00	28,436.00	0.00	28,436.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(14,218.00)	0.00	(14,218.00)	(14,218.00)	0.00	(14,218.00)	0.0%
Subtotal, LCFF Sources			411,483,304.00	0.00	411,483,304.00	436,831,041.00	0.00	436,831,041.00	6.2%
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	(28,085,918.00)	0.00	(28,085,918.00)	(28,902,532.00)	0.00	(28,902,532.00)	2.9%
Property Taxes Transfers		8097	0.00	2,061,615.00	2,061,615.00	0.00	2,061,615.00	2,061,615.00	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			383,397,386.00	2,061,615.00	385,459,001.00	407,928,509.00	2,061,615.00	409,990,124.00	6.4%
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	10,730,584.00	10,730,584.00	0.00	11,344,579.00	11,344,579.00	5.7%
Special Education Discretionary Grants		8182	0.00	1,463,983.00	1,463,983.00	0.00	3,368,445.00	3,368,445.00	130.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
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	27,500.00	27,500.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		21,443,789.00	21,443,789.00		17,750,269.00	17,750,269.00	-17.2%
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		1,959,750.00	1,959,750.00		1,753,808.00	1,753,808.00	-10.5%
Title III, Part A, Immigrant Student Program	4201	8290		206,119.00	206,119.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		839,446.00	839,446.00		770,211.00	770,211.00	-8.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,465,270.00	3,465,270.00		2,299,591.00	2,299,591.00	-33.6%
Career and Technical Education	3500-3599	8290		380,585.00	380,585.00		476,673.00	476,673.00	25.2%
All Other Federal Revenue	All Other	8290	0.00	59,497,645.00	59,497,645.00	0.00	62,808,519.00	62,808,519.00	5.6%
TOTAL, FEDERAL REVENUE			0.00	100,014,671.00	100,014,671.00	0.00	100,599,595.00	100,599,595.00	0.6%
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		31,645,008.00	31,645,008.00		35,729,994.00	35,729,994.00	12.9%
Prior Years	6500	8319		(293,264.00)	(293,264.00)		0.00	0.00	-100.0%
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	101,252.00	101,252.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,449,278.00	0.00	1,449,278.00	1,625,293.00	0.00	1,625,293.00	12.1%
Lottery - Unrestricted and Instructional Materials		8560	5,783,741.00	2,229,124.00	8,012,865.00	5,705,901.00	2,275,359.00	7,981,260.00	-0.4%
Tax Relief Subventions									
Restricted Levies - Other									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		5,179,976.00	5,179,976.00		4,549,209.00	4,549,209.00	-12.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		348,799.00	348,799.00		372,201.00	372,201.00	6.7%
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		1,259,571.00	1,259,571.00		1,580,219.00	1,580,219.00	25.5%
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%
Implementation All Other State Revenue	7405 All Other	8590 8590	0.00	53,383,500.00	53,383,500.00	2,200,000.00	37,735,208.00	39,935,208.00	-25.2%
TOTAL, OTHER STATE REVENUE			7,233,019.00	93,853,966.00	101,086,985.00	9,531,194.00	82,242,190.00	91,773,384.00	-9.2%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interest		8660	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	37,938.00	117,884.00	155,822.00	37,938.00	117,884.00	155,822.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	829,750.00	849,750.00	20,000.00	913,349.00	933,349.00	9.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	11,500.00	0.00	11,500.00	11,500.00	0.00	11,500.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,305,852.00	3,551,603.00	4,857,455.00	904,383.00	3,182,633.00	4,087,016.00	-15.9%
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		409,149.00	409,149.00		332,030.00	332,030.00	-18.8%
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			1,875,290.00	4,908,386.00	6,783,676.00	1,473,821.00	4,545,896.00	6,019,717.00	-11.3%
TOTAL, REVENUES			392,505,695.00	200,838,638.00	593,344,333.00	418,933,524.00	189,449,296.00	608,382,820.00	2.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	134,311,204.00	47,420,759.00	181,731,963.00	134,311,760.00	42,115,178.00	176,426,938.00	-2.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Pupil Support Salaries		1200	8,589,056.00	6,904,676.00	15,493,732.00	9,097,573.00	7,328,131.00	16,425,704.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,860,245.00	4,019,878.00	20,880,123.00	17,336,522.00	3,986,812.00	21,323,334.00	2.1%
Other Certificated Salaries		1900	3,879,879.00	14,534,493.00	18,414,372.00	3,817,732.00	6,309,987.00	10,127,719.00	-45.0%
TOTAL, CERTIFICATED SALARIES			163,640,384.00	72,879,806.00	236,520,190.00	164,563,587.00	59,740,108.00	224,303,695.00	-5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,122,089.00	18,064,279.00	19,186,368.00	1,895,747.00	21,538,912.00	23,434,659.00	22.1%
Classified Support Salaries		2200	17,500,717.00	11,259,049.00	28,759,766.00	19,620,938.00	12,639,342.00	32,260,280.00	12.2%
Classified Supervisors' and Administrators' Salaries		2300	5,140,023.00	3,903,155.00	9,043,178.00	5,413,245.00	3,833,848.00	9,247,093.00	2.3%
Clerical, Technical and Office Salaries		2400	15,644,440.00	2,594,300.00	18,238,740.00	16,591,774.00	2,034,792.00	18,626,566.00	2.1%
Other Classified Salaries		2900	1,273,255.00	11,583,342.00	12,856,597.00	1,344,130.00	5,005,979.00	6,350,109.00	-50.6%
TOTAL, CLASSIFIED SALARIES			40,680,524.00	47,404,125.00	88,084,649.00	44,865,834.00	45,052,873.00	89,918,707.00	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	27,217,046.00	31,719,643.00	58,936,689.00	30,820,513.00	31,950,446.00	62,770,959.00	6.5%
PERS		3201-3202	9,130,500.00	8,989,922.00	18,120,422.00	11,574,903.00	12,063,643.00	23,638,546.00	30.5%
OASDI/Medicare/Alternative		3301-3302	5,575,991.00	4,897,356.00	10,473,347.00	5,918,614.00	4,496,775.00	10,415,389.00	-0.6%
Health and Welfare Benefits		3401-3402	36,751,540.00	20,219,648.00	56,971,188.00	42,343,398.00	27,020,644.00	69,364,042.00	21.8%
Unemployment Insurance		3501-3502	1,020,594.00	643,673.00	1,664,267.00	1,048,028.00	523,215.00	1,571,243.00	-5.6%
Workers' Compensation		3601-3602	3,974,380.00	2,398,956.00	6,373,336.00	3,412,771.00	1,709,655.00	5,122,426.00	-19.6%
OPEB, Allocated		3701-3702	4,039,269.00	2,904,398.00	6,943,667.00	4,191,940.00	2,594,677.00	6,786,617.00	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,825,837.00	1,965,223.00	4,791,060.00	2,290,949.00	1,197,520.00	3,488,469.00	-27.2%
TOTAL, EMPLOYEE BENEFITS			90,535,157.00	73,738,819.00	164,273,976.00	101,601,116.00	81,556,575.00	183,157,691.00	11.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	3,659,774.00	3,659,774.00	0.00	6,573,086.00	6,573,086.00	79.6%
Books and Other Reference Materials		4200	464,552.00	1,169,296.00	1,633,848.00	406,653.00	651,941.00	1,058,594.00	-35.2%
Materials and Supplies		4300	7,952,039.00	19,268,399.00	27,220,438.00	6,169,445.00	27,067,322.00	33,236,767.00	22.1%
Noncapitalized Equipment		4400	1,113,997.00	4,174,429.00	5,288,426.00	473,480.00	2,218,247.00	2,691,727.00	-49.1%
Food		4700	10,000.00	18,690.00	28,690.00	10,000.00	0.00	10,000.00	-65.1%
TOTAL, BOOKS AND SUPPLIES			9,540,588.00	28,290,588.00	37,831,176.00	7,059,578.00	36,510,596.00	43,570,174.00	15.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	366,595.00	10,453,248.00	10,819,843.00	307,720.00	11,148,196.00	11,455,916.00	5.9%
Travel and Conferences		5200	497,692.00	475,578.00	973,270.00	730,939.00	487,754.00	1,218,693.00	25.2%
Dues and Memberships		5300	174,141.00	53,055.00	227,196.00	158,736.00	44,257.00	202,993.00	-10.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Insurance		5400 - 5450	3,443,621.00	0.00	3,443,621.00	3,626,081.00	0.00	3,626,081.00	5.3%
Operations and Housekeeping Services		5500	8,102,416.00	0.00	8,102,416.00	8,765,366.00	0.00	8,765,366.00	8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	710,980.00	558,164.00	1,269,144.00	914,858.00	419,483.00	1,334,341.00	5.1%
Transfers of Direct Costs		5710	(999,537.00)	999,537.00	0.00	(681,012.00)	681,012.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,856,059.00)	(5,516,128.00)	(7,372,187.00)	(1,920,810.00)	(6,082,574.00)	(8,003,384.00)	8.6%
Professional/Consulting Services and Operating Expenditures		5800	10,459,738.00	13,460,698.00	23,920,436.00	12,220,987.00	11,029,022.00	23,250,009.00	-2.8%
Communications		5900	1,254,560.00	1,167,301.00	2,421,861.00	1,413,057.00	176,702.00	1,589,759.00	-34.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,154,147.00	21,651,453.00	43,805,600.00	25,535,922.00	17,903,852.00	43,439,774.00	-0.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	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	811,383.00	1,490,465.00	2,301,848.00	2,893,486.00	2,556,881.00	5,450,367.00	136.8%
Equipment Replacement		6500	211,937.00	0.00	211,937.00	112,133.00	73,000.00	185,133.00	-12.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,023,320.00	1,490,465.00	2,513,785.00	3,005,619.00	3,629,881.00	6,635,500.00	164.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	107,406.00	107,406.00	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	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	758,185.00	0.00	758,185.00	758,185.00	0.00	758,185.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	17,972.00	0.00	17,972.00	9,849.00	0.00	9,849.00	-45.2%
Other Debt Service - Principal		7439	282,494.00	0.00	282,494.00	290,144.00	0.00	290,144.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,058,651.00	108,406.00	1,167,057.00	1,058,178.00	107,404.00	1,165,582.00	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,725,658.00)	6,725,658.00	0.00	(6,053,617.00)	6,053,617.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,286,526.00)	0.00	(1,286,526.00)	(1,195,214.00)	0.00	(1,195,214.00)	-7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,012,184.00)	6,725,658.00	(1,286,526.00)	(7,248,831.00)	6,053,617.00	(1,195,214.00)	-7.1%
TOTAL, EXPENDITURES			320,620,587.00	252,289,320.00	572,909,907.00	340,441,003.00	250,554,906.00	590,995,909.00	3.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	2,724,599.00	2,724,599.00	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,048,655.00	2,003,973.00	4,052,628.00	1,676,777.00	2,004,237.00	3,681,014.00	-9.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,048,655.00	2,003,973.00	4,052,628.00	1,676,777.00	4,728,836.00	6,405,613.00	58.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(52,903,997.00)	52,903,997.00	0.00	(56,236,964.00)	56,236,964.00	0.00	0.0%
Contributions from Restricted Revenues		8990	7,343.00	(7,343.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(52,896,654.00)	52,896,654.00	0.00	(56,236,964.00)	56,236,964.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(54,944,309.00)	50,892,681.00	(4,051,628.00)	(57,912,741.00)	51,508,128.00	(6,404,613.00)	58.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	383,397,386.00	2,061,615.00	385,459,001.00	407,928,509.00	2,061,615.00	409,990,124.00	6.4%
2) Federal Revenue		8100-8299	0.00	100,014,671.00	100,014,671.00	0.00	100,599,595.00	100,599,595.00	0.6%
3) Other State Revenue		8300-8599	7,233,019.00	93,853,966.00	101,086,985.00	9,531,194.00	82,242,190.00	91,773,384.00	-9.2%
4) Other Local Revenue		8600-8799	1,875,290.00	4,908,386.00	6,783,676.00	1,473,821.00	4,545,896.00	6,019,717.00	-11.3%
5) TOTAL, REVENUES			392,505,695.00	200,838,638.00	593,344,333.00	418,933,524.00	189,449,296.00	608,382,820.00	2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		194,976,534.00	149,941,623.00	344,918,157.00	201,083,547.00	150,258,765.00	351,342,312.00	1.9%
2) Instruction - Related Services	2000-2999		52,404,951.00	38,958,702.00	91,363,653.00	54,080,411.00	46,517,686.00	100,598,097.00	10.1%
3) Pupil Services	3000-3999		23,779,587.00	22,656,261.00	46,435,848.00	29,969,184.00	24,698,762.00	54,667,946.00	17.7%
4) Ancillary Services	4000-4999		2,415,055.00	297,524.00	2,712,579.00	2,316,988.00	94,903.00	2,411,891.00	-11.1%
5) Community Services	5000-5999		0.00	35,179.00	35,179.00	0.00	478.00	478.00	-98.6%
6) Enterprise	6000-6999		0.00	15,216.00	15,216.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		17,231,587.00	25,644,660.00	42,876,247.00	21,075,324.00	13,185,196.00	34,260,520.00	-20.1%
8) Plant Services	8000-8999		28,754,222.00	14,631,749.00	43,385,971.00	30,857,371.00	15,691,712.00	46,549,083.00	7.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,058,651.00	108,406.00	1,167,057.00	1,058,178.00	107,404.00	1,165,582.00	-0.1%
10) TOTAL, EXPENDITURES			320,620,587.00	252,289,320.00	572,909,907.00	340,441,003.00	250,554,906.00	590,995,909.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			71,885,108.00	(51,450,682.00)	20,434,426.00	78,492,521.00	(61,105,610.00)	17,386,911.00	-14.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
b) Transfers Out		7600-7629	2,048,655.00	2,003,973.00	4,052,628.00	1,676,777.00	4,728,836.00	6,405,613.00	58.1%
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	(52,896,654.00)	52,896,654.00	0.00	(56,236,964.00)	56,236,964.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,944,309.00)	50,892,681.00	(4,051,628.00)	(57,912,741.00)	51,508,128.00	(6,404,613.00)	58.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,940,799.00	(558,001.00)	16,382,798.00	20,579,780.00	(9,597,482.00)	10,982,298.00	-33.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%
2) Ending Balance, June 30 (E + F1e)			86,976,380.23	42,098,503.90	129,074,884.13	107,556,160.23	32,501,021.90	140,057,182.13	8.5%
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	37,146.33	0.00	37,146.33	37,146.33	0.00	37,146.33	0.0%
Prepaid Items		9713	273,630.24	10,671.94	284,302.18	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	42,087,831.96	42,087,831.96	0.00	32,501,021.90	32,501,021.90	-22.8%
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	28,958,784.00	0.00	28,958,784.00	28,958,784.00	0.00	28,958,784.00	0.0%
Bus Replacement Plan	0000	9760	*10,000,000.00*		*10,000,000.00*			*0.00*	
Technology Device Refresh and Enhancements	0000	9760	*10,000,000.00*		*10,000,000.00*			*0.00*	
Carryover of unspent 2021-22 supplemental grants	0000	9760	*3,958,784.00*		*3,958,784.00*			*0.00*	
Textbook Adoptions	0000	9760	*5,000,000.00*		*5,000,000.00*			*0.00*	
Bus Replacement Plan	0000	9760			*0.00*	*10,000,000.00*		*10,000,000.00*	
Technology Device Refresh and Enhancements	0000	9760			*0.00*	*10,000,000.00*		*10,000,000.00*	
Carryover of unspent 2021-22 supplemental grants	0000	9760			*0.00*	*3,958,784.00*		*3,958,784.00*	
Textbook Adoptions	0000	9760			*0.00*	*5,000,000.00*		*5,000,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,600,000.00	0.00	2,600,000.00	1,500,000.00	0.00	1,500,000.00	-42.3%
Textbook Adoption Related Technology	0000	9780	*1,100,000.00*		*1,100,000.00*			*0.00*	
ERP Implementation	0000	9780	*1,500,000.00*		*1,500,000.00*			*0.00*	
ERP Implementation	0000	9780			*0.00*	*1,500,000.00*		*1,500,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,539,251.00	0.00	11,539,251.00	11,948,030.00	0.00	11,948,030.00	3.5%
Unassigned/Unappropriated Amount		9790	43,362,568.66	0.00	43,362,568.66	64,907,199.90	0.00	64,907,199.90	49.7%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	7,135,691.00	7,135,691.00
6266	Educator Effectiveness, FY 2021-22	9,075,484.00	7,288,984.00
6300	Lottery: Instructional Materials	122,740.00	122,740.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	372,619.00	192,517.00
6537	Special Ed: Learning Recovery Support	1,995,511.00	1,294,879.00
6547	Special Education Early Intervention Preschool Grant	1,080,228.00	1,080,228.00
7085	Learning Communities for School Success Program	110,812.00	0.00
7311	Classified School Employee Professional Development Block Grant	196,232.00	196,232.00
7412	A-G Access/Success Grant	1,114,337.00	1,373,537.00
7413	A-G Learning Loss Mitigation Grant	417,761.00	557,015.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,007,636.00	5,457,104.00
9010	Other Restricted Local	14,458,780.96	7,802,094.90
Total, Restricted Balance		42,087,831.96	32,501,021.90

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			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	1,920,238.36	1,920,238.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,238.36	1,920,238.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,238.36	1,920,238.36	0.0%
2) Ending Balance, June 30 (E + F1e)			1,920,238.36	1,920,238.36	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	1,920,238.36	1,920,238.36	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	(1,979,402.73)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,920,238.36		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(59,164.37)		
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	2021-22 Estimated Actuals	2022-23 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 (G9 + H2) - (I6 + J2)			(59,164.37)		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	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%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS 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%
(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%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			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	1,920,238.36	1,920,238.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,238.36	1,920,238.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,238.36	1,920,238.36	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			1,920,238.36	1,920,238.36	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	1,920,238.36	1,920,238.36	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	1,920,238.36	1,920,238.36
Total, Restricted Balance		1,920,238.36	1,920,238.36

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,213,424.00	2,799,762.00	26.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	299,529.00	371,646.00	24.1%
4) Other Local Revenue		8600-8799	5,252.00	5,252.00	0.0%
5) TOTAL, REVENUES			2,518,205.00	3,176,660.00	26.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,651,871.00	1,467,916.00	-11.1%
2) Classified Salaries		2000-2999	193,062.00	244,765.00	26.8%
3) Employee Benefits		3000-3999	934,776.00	952,232.00	1.9%
4) Books and Supplies		4000-4999	40,813.00	75,039.00	83.9%
5) Services and Other Operating Expenditures		5000-5999	486,908.00	302,037.00	-38.0%
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			3,307,430.00	3,041,989.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(789,225.00)	134,671.00	-117.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	238,324.00	255,937.00	7.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(238,324.00)	(255,937.00)	7.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,027,549.00)	(121,266.00)	-88.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,496,172.76	468,623.76	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,496,172.76	468,623.76	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,496,172.76	468,623.76	-68.7%
2) Ending Balance, June 30 (E + F1e)			468,623.76	347,357.76	-25.9%
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	203,514.18	203,511.18	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	265,109.58	143,846.58	-45.7%
LCFF Revenue	0000	9780	*225,343.14*		
Reserve for Economic Uncertainties	0000	9780	*39,766.44*		
LCFF Revenue	0000	9780		*122,269.59*	
Reserve for Economic Uncertainties	0000	9780		*21,576.99*	
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	1,039,931.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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) TOTAL, ASSETS			1,045,564.10		
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	365,578.00		
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			365,578.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			679,986.10		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,009,730.00	1,411,343.00	39.8%
Education Protection Account State Aid - Current Year		8012	623,455.00	729,866.00	17.1%
State Aid - Prior Years		8019	31,773.00	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	548,466.00	658,553.00	20.1%
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			2,213,424.00	2,799,762.00	26.5%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 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	134,647.00	153,961.00	14.3%
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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,402.00	14,223.00	24.7%
Lottery - Unrestricted and Instructional Materials		8560	48,252.00	55,186.00	14.4%
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	105,228.00	148,276.00	40.9%
TOTAL, OTHER STATE REVENUE			299,529.00	371,646.00	24.1%
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	5,252.00	5,252.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	0.00	0.00	0.0%
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			5,252.00	5,252.00	0.0%
TOTAL, REVENUES			2,518,205.00	3,176,660.00	26.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,245,461.00	1,091,257.00	-12.4%
Certificated Pupil Support Salaries		1200	67,335.00	106,080.00	57.5%
Certificated Supervisors' and Administrators' Salaries		1300	279,927.00	270,579.00	-3.3%
Other Certificated Salaries		1900	59,148.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,651,871.00	1,467,916.00	-11.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	23,994.00	92,937.00	287.3%
Classified Support Salaries		2200	54,470.00	50,012.00	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,598.00	101,816.00	-11.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			193,062.00	244,765.00	26.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	426,107.00	428,647.00	0.6%
PERS		3201-3202	91,750.00	63,884.00	-30.4%
OASDI/Medicare/Alternative		3301-3302	52,413.00	41,461.00	-20.9%
Health and Welfare Benefits		3401-3402	277,729.00	358,659.00	29.1%
Unemployment Insurance		3501-3502	9,194.00	8,564.00	-6.9%
Workers' Compensation		3601-3602	36,903.00	27,951.00	-24.3%
OPEB, Allocated		3701-3702	4,947.00	4,593.00	-7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,733.00	18,473.00	-48.3%
TOTAL, EMPLOYEE BENEFITS			934,776.00	952,232.00	1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	15,254.00	New
Books and Other Reference Materials		4200	2,670.00	2,670.00	0.0%
Materials and Supplies		4300	35,019.00	55,713.00	59.1%
Noncapitalized Equipment		4400	3,124.00	1,402.00	-55.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,813.00	75,039.00	83.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,622.00	2,511.00	-30.7%
Dues and Memberships		5300	9,358.00	1,533.00	-83.6%
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	251,720.00	151,720.00	-39.7%
Professional/Consulting Services and					
Operating Expenditures		5800	220,734.00	144,839.00	-34.4%
Communications		5900	1,474.00	1,434.00	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			486,908.00	302,037.00	-38.0%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,307,430.00	3,041,989.00	-8.0%
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	238,324.00	255,937.00	7.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			238,324.00	255,937.00	7.4%
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%
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)			(238,324.00)	(255,937.00)	7.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,213,424.00	2,799,762.00	26.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	299,529.00	371,646.00	24.1%
4) Other Local Revenue		8600-8799	5,252.00	5,252.00	0.0%
5) TOTAL, REVENUES			2,518,205.00	3,176,660.00	26.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,157,094.00	2,034,293.00	-5.7%
2) Instruction - Related Services	2000-2999		793,396.00	686,837.00	-13.4%
3) Pupil Services	3000-3999		106,740.00	170,859.00	60.1%
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		250,000.00	150,000.00	-40.0%
8) Plant Services	8000-8999		200.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,307,430.00	3,041,989.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(789,225.00)	134,671.00	-117.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	238,324.00	255,937.00	7.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(238,324.00)	(255,937.00)	7.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,027,549.00)	(121,266.00)	-88.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,496,172.76	468,623.76	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,496,172.76	468,623.76	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,496,172.76	468,623.76	-68.7%
2) Ending Balance, June 30 (E + F1e)			468,623.76	347,357.76	-25.9%
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	203,514.18	203,511.18	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	265,109.58	143,846.58	-45.7%
LCFF Revenue	0000	9780	*225,343.14*		
Reserve for Economic Uncertainties	0000	9780	*39,766.44*		
LCFF Revenue	0000	9780		*122,269.59*	
Reserve for Economic Uncertainties	0000	9780		*21,576.99*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	57,979.00	57,979.00
6300	Lottery: Instructional Materials	34,631.21	34,628.21
9010	Other Restricted Local	110,903.97	110,903.97
Total, Restricted Balance		203,514.18	203,511.18

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,434,089.00	6,158,571.00	13.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,434,089.00	6,158,571.00	13.3%
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	5,434,089.00	6,158,571.00	13.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,434,089.00	6,158,571.00	13.3%
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	2.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2.00		
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	2.00		
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			2.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
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	5,050,676.00	5,775,158.00	14.3%
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	383,413.00	383,413.00	0.0%
TOTAL, OTHER STATE REVENUE			5,434,089.00	6,158,571.00	13.3%
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			5,434,089.00	6,158,571.00	13.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	383,413.00	383,413.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of					
Apportionments					
To Districts or Charter Schools	6500	7221	5,050,676.00	5,775,158.00	14.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,434,089.00	6,158,571.00	13.3%
TOTAL, EXPENDITURES			5,434,089.00	6,158,571.00	13.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,434,089.00	6,158,571.00	13.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,434,089.00	6,158,571.00	13.3%
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	5,434,089.00	6,158,571.00	13.3%
10) TOTAL, EXPENDITURES			5,434,089.00	6,158,571.00	13.3%
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%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	440,319.00	440,319.00	0.0%
3) Other State Revenue		8300-8599	3,181,149.00	3,180,982.00	0.0%
4) Other Local Revenue		8600-8799	156,000.00	156,000.00	0.0%
5) TOTAL, REVENUES			3,777,468.00	3,777,301.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,091,558.00	1,006,519.00	-7.8%
2) Classified Salaries		2000-2999	348,623.00	440,637.00	26.4%
3) Employee Benefits		3000-3999	649,091.00	834,873.00	28.6%
4) Books and Supplies		4000-4999	180,792.00	106,361.00	-41.2%
5) Services and Other Operating Expenditures		5000-5999	1,338,745.00	1,227,969.00	-8.3%
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	69,183.00	55,595.00	-19.6%
9) TOTAL, EXPENDITURES			3,677,992.00	3,671,954.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,476.00	105,347.00	5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	93,476.00	99,347.00	6.3%
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			(93,476.00)	(99,347.00)	6.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,288,486.70	2,294,486.70	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,288,486.70	2,294,486.70	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,288,486.70	2,294,486.70	0.3%
2) Ending Balance, June 30 (E + F1e)			2,294,486.70	2,300,486.70	0.3%
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	3,850.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,239,866.72	2,243,716.72	0.2%
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	50,769.98	56,769.98	11.8%
Other Assignments	0000	9780	*50,769.98*		
Other Assignments	0000	9780		*56,769.98*	
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	1,731,740.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,055.85		
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	3,850.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,744,645.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			1,744,645.93		
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	12,075.00	0.0%
All Other Federal Revenue	All Other	8290	428,244.00	428,244.00	0.0%
TOTAL, FEDERAL REVENUE			440,319.00	440,319.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	866,762.00	866,762.00	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	2,002,897.00	1,874,972.00	-6.4%
All Other State Revenue	All Other	8590	311,490.00	439,248.00	41.0%
TOTAL, OTHER STATE REVENUE			3,181,149.00	3,180,982.00	0.0%
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	6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Adult Education Fees		8671	150,000.00	150,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,000.00	156,000.00	0.0%
TOTAL, REVENUES			3,777,468.00	3,777,301.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	694,821.00	629,964.00	-9.3%
Certificated Pupil Support Salaries		1200	32,904.00	24,505.00	-25.5%
Certificated Supervisors' and Administrators' Salaries		1300	271,631.00	286,653.00	5.5%
Other Certificated Salaries		1900	92,202.00	65,397.00	-29.1%
TOTAL, CERTIFICATED SALARIES			1,091,558.00	1,006,519.00	-7.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	122,881.00	159,249.00	29.6%
Classified Support Salaries		2200	25,000.00	25,000.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	200,742.00	256,388.00	27.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			348,623.00	440,637.00	26.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	265,535.00	288,486.00	8.6%
PERS		3201-3202	71,163.00	115,472.00	62.3%
OASDI/Medicare/Alternative		3301-3302	41,554.00	47,421.00	14.1%
Health and Welfare Benefits		3401-3402	183,722.00	306,029.00	66.6%
Unemployment Insurance		3501-3502	8,168.00	7,090.00	-13.2%
Workers' Compensation		3601-3602	25,536.00	23,144.00	-9.4%
OPEB, Allocated		3701-3702	29,479.00	31,457.00	6.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,934.00	15,774.00	-34.1%
TOTAL, EMPLOYEE BENEFITS			649,091.00	834,873.00	28.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,799.00	16,628.00	-11.5%
Materials and Supplies		4300	130,729.00	61,864.00	-52.7%
Noncapitalized Equipment		4400	31,264.00	27,869.00	-10.9%
TOTAL, BOOKS AND SUPPLIES			180,792.00	106,361.00	-41.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	10,000.00	10,000.00	0.0%
Travel and Conferences		5200	5,600.00	31,012.00	453.8%
Dues and Memberships		5300	2,320.00	2,320.00	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	11,212.00	6,415.00	-42.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	158,008.00	167,484.00	6.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,122,852.00	997,738.00	-11.1%
Communications		5900	28,753.00	13,000.00	-54.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,338,745.00	1,227,969.00	-8.3%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	69,183.00	55,595.00	-19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,183.00	55,595.00	-19.6%
TOTAL, EXPENDITURES			3,677,992.00	3,671,954.00	-0.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	93,476.00	99,347.00	6.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			93,476.00	99,347.00	6.3%
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%
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)			(93,476.00)	(99,347.00)	6.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	440,319.00	440,319.00	0.0%
3) Other State Revenue		8300-8599	3,181,149.00	3,180,982.00	0.0%
4) Other Local Revenue		8600-8799	156,000.00	156,000.00	0.0%
5) TOTAL, REVENUES			3,777,468.00	3,777,301.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,258,652.00	2,265,194.00	0.3%
2) Instruction - Related Services	2000-2999		1,208,557.00	1,213,101.00	0.4%
3) Pupil Services	3000-3999		37,204.00	27,890.00	-25.0%
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		69,183.00	55,595.00	-19.6%
8) Plant Services	8000-8999		104,396.00	110,174.00	5.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,677,992.00	3,671,954.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			99,476.00	105,347.00	5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	93,476.00	99,347.00	6.3%
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			(93,476.00)	(99,347.00)	6.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,288,486.70	2,294,486.70	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,288,486.70	2,294,486.70	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,288,486.70	2,294,486.70	0.3%
2) Ending Balance, June 30 (E + F1e)			2,294,486.70	2,300,486.70	0.3%
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	3,850.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,239,866.72	2,243,716.72	0.2%
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	50,769.98	56,769.98	11.8%
Other Assignments	0000	9780	*50,769.98*		
Other Assignments	0000	9780		*56,769.98*	
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	2021-22 Estimated Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	1,297,601.00	1,297,601.00
6391	Adult Education Program	724,385.63	728,235.63
9010	Other Restricted Local	217,880.09	217,880.09
Total, Restricted Balance		2,239,866.72	2,243,716.72

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,826,706.00	15,173,722.00	-4.1%
3) Other State Revenue		8300-8599	5,223,329.00	5,701,167.00	9.1%
4) Other Local Revenue		8600-8799	4,723,770.00	4,374,955.00	-7.4%
5) TOTAL, REVENUES			25,773,805.00	25,249,844.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,723,136.00	9,085,110.00	4.1%
2) Classified Salaries		2000-2999	4,764,683.00	5,172,900.00	8.6%
3) Employee Benefits		3000-3999	8,099,270.00	9,371,242.00	15.7%
4) Books and Supplies		4000-4999	5,036,018.00	3,969,097.00	-21.2%
5) Services and Other Operating Expenditures		5000-5999	471,800.00	522,393.00	10.7%
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	830,265.00	785,307.00	-5.4%
9) TOTAL, EXPENDITURES			27,925,172.00	28,906,049.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,151,367.00)	(3,656,205.00)	69.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,724,599.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,724,599.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,151,367.00)	(931,606.00)	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,285,226.94	2,133,859.94	-50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,285,226.94	2,133,859.94	-50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,285,226.94	2,133,859.94	-50.2%
2) Ending Balance, June 30 (E + F1e)			2,133,859.94	1,202,253.94	-43.7%
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	1,529,202.38	996,592.38	-34.8%
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	604,657.56	205,661.56	-66.0%
Reserve for Economic Uncertainties	0000	9780	*604,657.56*		
Reserve for Economic Uncertainties	0000	9780		*205,661.56*	
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	2,273,429.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,126.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,287,556.27		
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	(1,895.70)		
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			(1,895.70)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			2,289,451.97		
FEDERAL REVENUE					
Child Nutrition Programs		8220	749,117.00	521,727.00	-30.4%
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	15,077,589.00	14,651,995.00	-2.8%
TOTAL, FEDERAL REVENUE			15,826,706.00	15,173,722.00	-4.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	33,643.00	33,643.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,221,129.00	4,812,467.00	14.0%
All Other State Revenue	All Other	8590	968,557.00	855,057.00	-11.7%
TOTAL, OTHER STATE REVENUE			5,223,329.00	5,701,167.00	9.1%
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	12,754.00	5,510.00	-56.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,862,566.00	3,920,617.00	1.5%
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	848,450.00	448,828.00	-47.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,723,770.00	4,374,955.00	-7.4%
TOTAL, REVENUES			25,773,805.00	25,249,844.00	-2.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	6,845,402.00	7,065,137.00	3.2%
Certificated Pupil Support Salaries		1200	396,480.00	410,968.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	456,491.00	480,232.00	5.2%
Other Certificated Salaries		1900	1,024,763.00	1,128,773.00	10.1%
TOTAL, CERTIFICATED SALARIES			8,723,136.00	9,085,110.00	4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,114,835.00	2,350,393.00	11.1%
Classified Support Salaries		2200	1,543,868.00	1,582,085.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,105,790.00	1,240,422.00	12.2%
Other Classified Salaries		2900	190.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,764,683.00	5,172,900.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,059,851.00	2,286,944.00	11.0%
PERS		3201-3202	1,452,398.00	1,699,535.00	17.0%
OASDI/Medicare/Alternative		3301-3302	597,426.00	611,673.00	2.4%
Health and Welfare Benefits		3401-3402	3,112,194.00	3,984,620.00	28.0%
Unemployment Insurance		3501-3502	68,609.00	70,914.00	3.4%
Workers' Compensation		3601-3602	271,434.00	228,429.00	-15.8%
OPEB, Allocated		3701-3702	311,300.00	329,982.00	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	226,058.00	159,145.00	-29.6%
TOTAL, EMPLOYEE BENEFITS			8,099,270.00	9,371,242.00	15.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	149,933.00	36,251.00	-75.8%
Materials and Supplies		4300	2,704,324.00	3,208,823.00	18.7%
Noncapitalized Equipment		4400	1,213,607.00	164,103.00	-86.5%
Food		4700	968,154.00	559,920.00	-42.2%
TOTAL, BOOKS AND SUPPLIES			5,036,018.00	3,969,097.00	-21.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	78,274.00	56,381.00	-28.0%
Dues and Memberships		5300	11,852.00	10,145.00	-14.4%
Insurance		5400-5450	3,880.00	3,000.00	-22.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,030.00	12,925.00	-28.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,152.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	321,760.00	439,704.00	36.7%
Communications		5900	852.00	238.00	-72.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			471,800.00	522,393.00	10.7%
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%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	830,265.00	785,307.00	-5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			830,265.00	785,307.00	-5.4%
TOTAL, EXPENDITURES			27,925,172.00	28,906,049.00	3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	2,724,599.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,724,599.00	New
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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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	2,724,599.00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,826,706.00	15,173,722.00	-4.1%
3) Other State Revenue		8300-8599	5,223,329.00	5,701,167.00	9.1%
4) Other Local Revenue		8600-8799	4,723,770.00	4,374,955.00	-7.4%
5) TOTAL, REVENUES			25,773,805.00	25,249,844.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,545,513.00	18,925,766.00	14.4%
2) Instruction - Related Services	2000-2999		7,327,129.00	6,408,381.00	-12.5%
3) Pupil Services	3000-3999		2,281,716.00	1,805,151.00	-20.9%
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		830,265.00	785,307.00	-5.4%
8) Plant Services	8000-8999		940,549.00	981,444.00	4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,925,172.00	28,906,049.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,151,367.00)	(3,656,205.00)	69.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,724,599.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,724,599.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,151,367.00)	(931,606.00)	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,285,226.94	2,133,859.94	-50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,285,226.94	2,133,859.94	-50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,285,226.94	2,133,859.94	-50.2%
2) Ending Balance, June 30 (E + F1e)			2,133,859.94	1,202,253.94	-43.7%
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	1,529,202.38	996,592.38	-34.8%
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	604,657.56	205,661.56	-66.0%
Reserve for Economic Uncertainties	0000	9780	*604,657.56*		
Reserve for Economic Uncertainties	0000	9780		*205,661.56*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	423,360.00	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	224,242.00	224,242.00
6130	Child Development: Center-Based Reserve Account	439,503.26	439,503.26
9010	Other Restricted Local	442,097.12	332,847.12
Total, Restricted Balance		1,529,202.38	996,592.38

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,612,274.00	14,279,370.00	-27.2%
3) Other State Revenue		8300-8599	1,090,651.00	3,523,292.00	223.0%
4) Other Local Revenue		8600-8799	1,296,972.00	1,468,234.00	13.2%
5) TOTAL, REVENUES			21,999,897.00	19,270,896.00	-12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,346,290.00	5,748,838.00	7.5%
3) Employee Benefits		3000-3999	3,333,168.00	3,712,561.00	11.4%
4) Books and Supplies		4000-4999	9,023,361.00	9,011,128.00	-0.1%
5) Services and Other Operating Expenditures		5000-5999	656,638.00	715,781.00	9.0%
6) Capital Outlay		6000-6999	119,808.00	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	387,078.00	354,312.00	-8.5%
9) TOTAL, EXPENDITURES			18,866,343.00	19,542,620.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,133,554.00	(271,724.00)	-108.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,983.00	8,455.00	5.9%
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			(7,983.00)	(8,455.00)	5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,125,571.00	(280,179.00)	-109.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,809,092.46	5,934,663.46	111.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,809,092.46	5,934,663.46	111.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,809,092.46	5,934,663.46	111.3%
2) Ending Balance, June 30 (E + F1e)			5,934,663.46	5,654,484.46	-4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,682.00	0.00	-100.0%
Stores		9712	1,159,374.88	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	4,772,607.12	5,654,485.00	18.5%
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	(.54)	(.54)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(505,402.17)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,223.80		
c) in Revolving Cash Account		9130	2,682.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	252.10		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,444,031.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,159,374.88		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,105,161.93		
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	10.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	14,895.45		
6) TOTAL, LIABILITIES			14,905.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			6,090,256.12		
FEDERAL REVENUE					
Child Nutrition Programs		8220	18,258,766.00	13,110,231.00	-28.2%
Donated Food Commodities		8221	1,347,694.00	1,169,139.00	-13.2%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			19,612,274.00	14,279,370.00	-27.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,090,651.00	3,523,292.00	223.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,090,651.00	3,523,292.00	223.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,271,972.00	1,455,234.00	14.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	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	22,000.00	10,000.00	-54.5%
TOTAL, OTHER LOCAL REVENUE			1,296,972.00	1,468,234.00	13.2%
TOTAL, REVENUES			21,999,897.00	19,270,896.00	-12.4%
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	4,082,484.00	4,432,508.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	955,420.00	990,119.00	3.6%
Clerical, Technical and Office Salaries		2400	275,948.00	287,211.00	4.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	32,438.00	39,000.00	20.2%
TOTAL, CLASSIFIED SALARIES			5,346,290.00	5,748,838.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,012,985.00	1,128,538.00	11.4%
OASDI/Medicare/Alternative		3301-3302	402,583.00	434,043.00	7.8%
Health and Welfare Benefits		3401-3402	1,498,239.00	1,701,490.00	13.6%
Unemployment Insurance		3501-3502	26,574.00	28,557.00	7.5%
Workers' Compensation		3601-3602	87,268.00	93,822.00	7.5%
OPEB, Allocated		3701-3702	197,849.00	212,706.00	7.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	107,670.00	113,405.00	5.3%
TOTAL, EMPLOYEE BENEFITS			3,333,168.00	3,712,561.00	11.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	828,208.00	694,379.00	-16.2%
Noncapitalized Equipment		4400	105,642.00	64,000.00	-39.4%
Food		4700	8,089,511.00	8,252,749.00	2.0%
TOTAL, BOOKS AND SUPPLIES			9,023,361.00	9,011,128.00	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,050.00	1,000.00	-80.2%
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	100,850.00	105,850.00	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	360,942.00	381,212.00	5.6%
Professional/Consulting Services and					
Operating Expenditures		5800	172,946.00	209,869.00	21.3%
Communications		5900	14,250.00	15,250.00	7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			656,638.00	715,781.00	9.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	119,808.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			119,808.00	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	387,078.00	354,312.00	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			387,078.00	354,312.00	-8.5%
TOTAL, EXPENDITURES			18,866,343.00	19,542,620.00	3.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
Other Authorized Interfund Transfers Out		7619	7,983.00	8,455.00	5.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,983.00	8,455.00	5.9%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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 Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(7,983.00)	(8,455.00)	5.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,612,274.00	14,279,370.00	-27.2%
3) Other State Revenue		8300-8599	1,090,651.00	3,523,292.00	223.0%
4) Other Local Revenue		8600-8799	1,296,972.00	1,468,234.00	13.2%
5) TOTAL, REVENUES			21,999,897.00	19,270,896.00	-12.4%
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		17,892,015.00	18,575,482.00	3.8%
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		387,078.00	354,312.00	-8.5%
8) Plant Services	8000-8999		587,250.00	612,826.00	4.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,866,343.00	19,542,620.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,133,554.00	(271,724.00)	-108.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,983.00	8,455.00	5.9%
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			(7,983.00)	(8,455.00)	5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,125,571.00	(280,179.00)	-109.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,809,092.46	5,934,663.46	111.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,809,092.46	5,934,663.46	111.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,809,092.46	5,934,663.46	111.3%
2) Ending Balance, June 30 (E + F1e)			5,934,663.46	5,654,484.46	-4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,682.00	0.00	-100.0%
Stores		9712	1,159,374.88	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	4,772,607.12	5,654,485.00	18.5%
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	(.54)	(.54)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,925,441.12	4,807,319.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	847,166.00	847,166.00
Total, Restricted Balance		4,772,607.12	5,654,485.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	44,803.00	0.00	-100.0%
3) Employee Benefits		3000-3999	6,951.00	0.00	-100.0%
4) Books and Supplies		4000-4999	77,370.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	86,222.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,247,435.00	2,250,000.00	80.4%
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			1,462,781.00	2,250,000.00	53.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,454,281.00)	(2,241,500.00)	54.1%
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)			545,719.00	(241,500.00)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,481.18	2,177,200.18	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,631,481.18	2,177,200.18	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,481.18	2,177,200.18	33.4%
2) Ending Balance, June 30 (E + F1e)			2,177,200.18	1,935,700.18	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,177,200.18	1,935,700.18	-11.1%
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	2,953,087.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,953,087.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			2,953,087.78		
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	8,500.00	8,500.00	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			8,500.00	8,500.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	44,803.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			44,803.00	0.00	-100.0%
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	3,599.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	98.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	925.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,741.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	588.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			6,951.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,702.00	0.00	-100.0%
Noncapitalized Equipment		4400	44,668.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			77,370.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,140.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,418.00)	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	18,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,222.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,196,435.00	2,250,000.00	88.1%
Equipment		6400	51,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,247,435.00	2,250,000.00	80.4%
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			1,462,781.00	2,250,000.00	53.8%
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%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		1,462,781.00	2,250,000.00	53.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,462,781.00	2,250,000.00	53.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,454,281.00)	(2,241,500.00)	54.1%
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)			545,719.00	(241,500.00)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,481.18	2,177,200.18	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,631,481.18	2,177,200.18	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,481.18	2,177,200.18	33.4%
2) Ending Balance, June 30 (E + F1e)			2,177,200.18	1,935,700.18	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,177,200.18	1,935,700.18	-11.1%
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	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,177,200.18	1,935,700.18
Total, Restricted Balance		2,177,200.18	1,935,700.18

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,175,079.00	2,282,996.00	5.0%
5) TOTAL, REVENUES			2,175,079.00	2,282,996.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,718,709.00	1,030,962.00	-40.0%
3) Employee Benefits		3000-3999	619,610.00	614,778.00	-0.8%
4) Books and Supplies		4000-4999	1,988,806.00	545,465.00	-72.6%
5) Services and Other Operating Expenditures		5000-5999	3,988,016.00	3,683,093.00	-7.6%
6) Capital Outlay		6000-6999	103,513,705.00	130,155,630.00	25.7%
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			111,828,846.00	136,029,928.00	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,653,767.00)	(133,746,932.00)	22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,172,554.00	417,085.00	-97.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	150,008,650.00	0.00	-100.0%
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			165,181,204.00	417,085.00	-99.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,527,437.00	(133,329,847.00)	-340.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,137,972.40	214,665,409.40	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,137,972.40	214,665,409.40	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,137,972.40	214,665,409.40	34.9%
2) Ending Balance, June 30 (E + F1e)			214,665,409.40	81,335,562.40	-62.1%
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	213,482,790.95	79,952,304.95	-62.5%
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	1,182,618.45	1,383,257.45	17.0%
Site Re-Use	0000	9780	*1,182,618.45*		
Site Re-Use	0000	9780		*1,383,257.45*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,103,441.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	75,844,301.87		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			105,947,742.94		
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	19,416.47		
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			19,416.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			105,928,326.47		
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	120,000.00	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%
Leases and Rentals		8650	1,750,185.00	1,922,196.00	9.8%
Interest		8660	250,900.00	225,800.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	53,994.00	15,000.00	-72.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,175,079.00	2,282,996.00	5.0%
TOTAL, REVENUES			2,175,079.00	2,282,996.00	5.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	39,132.00	61,728.00	57.7%
Classified Supervisors' and Administrators' Salaries		2300	588,605.00	607,534.00	3.2%
Clerical, Technical and Office Salaries		2400	250,561.00	361,700.00	44.4%
Other Classified Salaries		2900	840,411.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,718,709.00	1,030,962.00	-40.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,677.00	0.00	-100.0%
PERS		3201-3202	194,885.00	269,080.00	38.1%
OASDI/Medicare/Alternative		3301-3302	123,203.00	78,868.00	-36.0%
Health and Welfare Benefits		3401-3402	151,235.00	193,819.00	28.2%
Unemployment Insurance		3501-3502	7,531.00	5,154.00	-31.6%
Workers' Compensation		3601-3602	33,663.00	16,825.00	-50.0%
OPEB, Allocated		3701-3702	63,884.00	38,145.00	-40.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,532.00	12,887.00	-47.5%
TOTAL, EMPLOYEE BENEFITS			619,610.00	614,778.00	-0.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	928,637.00	545,465.00	-41.3%
Noncapitalized Equipment		4400	1,060,169.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,988,806.00	545,465.00	-72.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,074.00	8,000.00	-0.9%
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	943,465.00	250,000.00	-73.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,484,076.00	2,039,589.00	37.4%
Professional/Consulting Services and Operating Expenditures		5800	1,552,139.00	1,385,204.00	-10.8%
Communications		5900	262.00	300.00	14.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,988,016.00	3,683,093.00	-7.6%
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	84,990,433.00	130,155,630.00	53.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	18,523,272.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			103,513,705.00	130,155,630.00	25.7%
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			111,828,846.00	136,029,928.00	21.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	15,172,554.00	417,085.00	-97.3%
(a) TOTAL, INTERFUND TRANSFERS IN			15,172,554.00	417,085.00	-97.3%
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	150,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	8,650.00	0.00	-100.0%
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			150,008,650.00	0.00	-100.0%
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)			165,181,204.00	417,085.00	-99.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,175,079.00	2,282,996.00	5.0%
5) TOTAL, REVENUES			2,175,079.00	2,282,996.00	5.0%
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		111,770,507.00	136,023,378.00	21.7%
9) Other Outgo	9000-9999	Except 7600-7699	58,339.00	6,550.00	-88.8%
10) TOTAL, EXPENDITURES			111,828,846.00	136,029,928.00	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(109,653,767.00)	(133,746,932.00)	22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,172,554.00	417,085.00	-97.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	150,008,650.00	0.00	-100.0%
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			165,181,204.00	417,085.00	-99.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			55,527,437.00	(133,329,847.00)	-340.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,137,972.40	214,665,409.40	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,137,972.40	214,665,409.40	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,137,972.40	214,665,409.40	34.9%
2) Ending Balance, June 30 (E + F1e)			214,665,409.40	81,335,562.40	-62.1%
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	213,482,790.95	79,952,304.95	-62.5%
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	1,182,618.45	1,383,257.45	17.0%
Site Re-Use	0000	9780	*1,182,618.45*		
Site Re-Use	0000	9780		*1,383,257.45*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	213,482,790.95	79,952,304.95
Total, Restricted Balance		213,482,790.95	79,952,304.95

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,267,500.00	3,015,000.00	-7.7%
5) TOTAL, REVENUES			3,267,500.00	3,015,000.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	155,711.00	75,000.00	-51.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			155,711.00	75,000.00	-51.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,111,789.00	2,940,000.00	-5.5%
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)			3,111,789.00	2,940,000.00	-5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,592,663.06	7,704,452.06	67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,592,663.06	7,704,452.06	67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,592,663.06	7,704,452.06	67.8%
2) Ending Balance, June 30 (E + F1e)			7,704,452.06	10,644,452.06	38.2%
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	7,704,452.06	10,644,452.06	38.2%
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	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	7,312,779.96		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,312,779.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,312,779.96		
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	17,500.00	15,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,250,000.00	3,000,000.00	-7.7%
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			3,267,500.00	3,015,000.00	-7.7%
TOTAL, REVENUES			3,267,500.00	3,015,000.00	-7.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	155,595.00	75,000.00	-51.8%
Communications		5900	116.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,711.00	75,000.00	-51.8%
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%
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			155,711.00	75,000.00	-51.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,267,500.00	3,015,000.00	-7.7%
5) TOTAL, REVENUES			3,267,500.00	3,015,000.00	-7.7%
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		155,711.00	75,000.00	-51.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			155,711.00	75,000.00	-51.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			3,111,789.00	2,940,000.00	-5.5%
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)			3,111,789.00	2,940,000.00	-5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,592,663.06	7,704,452.06	67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,592,663.06	7,704,452.06	67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,592,663.06	7,704,452.06	67.8%
2) Ending Balance, June 30 (E + F1e)			7,704,452.06	10,644,452.06	38.2%
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	7,704,452.06	10,644,452.06	38.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	7,704,452.06	10,644,452.06
Total, Restricted Balance		7,704,452.06	10,644,452.06

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,048,862.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,729,928.00	0.00	-100.0%
5) TOTAL, REVENUES			14,778,790.00	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)			14,778,790.00	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	14,781,143.00	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			(14,781,143.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,353.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,352.96	(.04)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352.96	(.04)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352.96	(.04)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.04)	(.04)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	(.04)	(.04)	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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			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 (G9 + 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	3,048,862.00	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			3,048,862.00	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	743.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,729,185.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,729,928.00	0.00	-100.0%
TOTAL, REVENUES			14,778,790.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
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%
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	14,781,143.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,781,143.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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)			(14,781,143.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,048,862.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,729,928.00	0.00	-100.0%
5) TOTAL, REVENUES			14,778,790.00	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)			14,778,790.00	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	14,781,143.00	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			(14,781,143.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,353.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,352.96	(.04)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352.96	(.04)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352.96	(.04)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.04)	(.04)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	(.04)	(.04)	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			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	(222.00)		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	222.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			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 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
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: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			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%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,579,086.00	4,579,086.00	0.0%
4) Other Local Revenue		8600-8799	75,978,814.00	75,978,814.00	0.0%
5) TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	88,234,983.00	88,234,983.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,677,083.00)	(7,677,083.00)	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)			(7,677,083.00)	(7,677,083.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,139,696.27	93,424,361.27	0.3%
b) Audit Adjustments		9793	7,961,748.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			101,101,444.27	93,424,361.27	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,101,444.27	93,424,361.27	-7.6%
2) Ending Balance, June 30 (E + F1e)			93,424,361.27	85,747,278.27	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	93,424,361.27	85,747,278.27	-8.2%
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	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	85,237,201.27		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	13,242,184.00		
3) Accounts Receivable		9200	160,214.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			98,639,599.27		
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	5,120,791.00		
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	379,112.00		
6) TOTAL, LIABILITIES			5,499,903.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			93,139,696.27		
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	702,747.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,876,339.00	3,876,339.00	0.0%
TOTAL, OTHER STATE REVENUE			4,579,086.00	4,579,086.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	74,808,260.00	74,808,260.00	0.0%
Unsecured Roll		8612	1,170,554.00	1,170,554.00	0.0%
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	75,978,814.00	0.0%
TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.0%
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	26,000.00	0.0%
Debt Service - Interest		7438	24,026,057.00	24,026,057.00	0.0%
Other Debt Service - Principal		7439	64,182,926.00	64,182,926.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,234,983.00	88,234,983.00	0.0%
TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	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					
From: Bond Interest and Redemption Fund To: General Fund		7614	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					
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,579,086.00	4,579,086.00	0.0%
4) Other Local Revenue		8600-8799	75,978,814.00	75,978,814.00	0.0%
5) TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	88,234,983.00	88,234,983.00	0.0%
10) TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(7,677,083.00)	(7,677,083.00)	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)			(7,677,083.00)	(7,677,083.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,139,696.27	93,424,361.27	0.3%
b) Audit Adjustments		9793	7,961,748.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			101,101,444.27	93,424,361.27	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,101,444.27	93,424,361.27	-7.6%
2) Ending Balance, June 30 (E + F1e)			93,424,361.27	85,747,278.27	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	93,424,361.27	85,747,278.27	-8.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	93,424,361.27	85,747,278.27
Total, Restricted Balance		93,424,361.27	85,747,278.27

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,868,645.00	22,671,261.00	-0.9%
5) TOTAL, REVENUES			22,868,645.00	22,671,261.00	-0.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	394,931.00	412,339.00	4.4%
3) Employee Benefits		3000-3999	241,939.00	270,491.00	11.8%
4) Books and Supplies		4000-4999	24,041.00	24,041.00	0.0%
5) Services and Other Operating Expenses		5000-5999	24,533,252.00	25,313,789.00	3.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,194,163.00	26,020,660.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,325,518.00)	(3,349,399.00)	44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,626,668.00	-18.7%
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	1,626,668.00	-18.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(325,518.00)	(1,722,731.00)	429.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,007,171.90	47,681,653.90	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,007,171.90	47,681,653.90	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,007,171.90	47,681,653.90	-0.7%
2) Ending Net Position, June 30 (E + F1e)			47,681,653.90	45,958,922.90	-3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,227,713.90	45,958,922.90	1.6%
c) Unrestricted Net Position		9790	2,453,940.00	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	59,772,707.37		
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	4,995.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	618,044.57		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			60,395,747.03		
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	8,275,664.79		
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) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			8,275,664.79		
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 (G10 + H2) - (I7 + J2)			52,120,082.24		
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	250,000.00	200,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	22,501,313.00	22,461,261.00	-0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	117,332.00	10,000.00	-91.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,868,645.00	22,671,261.00	-0.9%
TOTAL, REVENUES			22,868,645.00	22,671,261.00	-0.9%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	139,113.00	145,375.00	4.5%
Clerical, Technical and Office Salaries		2400	255,818.00	266,964.00	4.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			394,931.00	412,339.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	87,985.00	107,123.00	21.8%
OASDI/Medicare/Alternative		3301-3302	29,041.00	31,543.00	8.6%
Health and Welfare Benefits		3401-3402	93,588.00	100,758.00	7.7%
Unemployment Insurance		3501-3502	1,980.00	2,062.00	4.1%
Workers' Compensation		3601-3602	7,536.00	6,729.00	-10.7%
OPEB, Allocated		3701-3702	14,605.00	15,258.00	4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,204.00	7,018.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			241,939.00	270,491.00	11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,041.00	24,041.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,041.00	24,041.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,089,707.00	5,263,379.00	3.4%
Professional/Consulting Services and					
Operating Expenditures		5800	19,434,345.00	20,041,210.00	3.1%
Communications		5900	9,200.00	9,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,533,252.00	25,313,789.00	3.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			25,194,163.00	26,020,660.00	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	1,626,668.00	-18.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	1,626,668.00	-18.7%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			2,000,000.00	1,626,668.00	-18.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,868,645.00	22,671,261.00	-0.9%
5) TOTAL, REVENUES			22,868,645.00	22,671,261.00	-0.9%
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		25,194,163.00	26,020,660.00	3.3%
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			25,194,163.00	26,020,660.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,325,518.00)	(3,349,399.00)	44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,626,668.00	-18.7%
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	1,626,668.00	-18.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(325,518.00)	(1,722,731.00)	429.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,007,171.90	47,681,653.90	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,007,171.90	47,681,653.90	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,007,171.90	47,681,653.90	-0.7%
2) Ending Net Position, June 30 (E + F1e)			47,681,653.90	45,958,922.90	-3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,227,713.90	45,958,922.90	1.6%
c) Unrestricted Net Position		9790	2,453,940.00	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
0000	Unrestricted	272,662.45	2,926,602.45
9010	Other Restricted Local	44,955,051.45	43,032,320.45
Total, Restricted Net Position		45,227,713.90	45,958,922.90

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,972.65	33,972.65	37,412.69	35,656.88	35,656.88	36,171.31
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,972.65	33,972.65	37,412.69	35,656.88	35,656.88	36,171.31
5. District Funded County Program ADA						
a. County Community Schools	74.67	74.67	70.50	70.50	70.50	70.50
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	74.67	74.67	70.50	70.50	70.50	70.50

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	34,047.32	34,047.32	37,483.19	35,727.38	35,727.38	36,241.81
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
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	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	209.28	209.28	209.28	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)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	209.28	209.28	209.28	245.00	245.00	245.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	209.28	209.28	209.28	245.00	245.00	245.00

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SAN JUAN UNIFIED SCHOOL DISTRICT
2022-23 PROJECTED
CASHFLOW WORKSHEET

		BEG. BAL.							
	Object	(Ref. Only)	July	August	September	October	November	December	January
ESTIMATE THROUGH THE MONTH OF	June								
A. BEGINNING CASH			182,192,435.87	172,374,053.01	125,045,095.52	107,514,359.02	178,931,919.52	157,169,699.47	193,000,989.12
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019		10,787,492.00	10,787,492.00	43,050,397.00	19,417,485.00	19,417,485.00	43,050,397.00	19,417,485.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	1,273,270.93	19,318.09	71,950,500.34
Miscellaneous Funds	8080-8099		144,003.00	(187,395.00)	(5,126,690.32)	0.00	0.00	0.00	(6,890,597.66)
Federal	8100-8299		685,597.10	9,211,575.78	5,359,592.94	4,071,752.39	(3,065,916.99)	20,077,505.56	4,442,933.21
Other State	8300-8599		1,660,883.83	1,944,664.38	10,024,959.17	4,454,591.58	5,120,962.90	20,491,980.18	(925,935.40)
Other Local	8600-8799		129,958.20	77,963.51	630,849.05	735,096.09	307,131.08	283,672.46	608,192.93
Interfund Transfers In	8910-8929		0.00	0.00	500.00	0.00	0.00	500.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			**13,407,934.13**	**21,834,300.67**	**53,939,607.84**	**28,678,925.06**	**23,052,932.92**	**83,923,373.29**	**88,602,578.42**
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		1,486,467.92	16,881,861.59	18,296,098.59	19,059,302.57	18,998,593.06	18,968,535.79	18,231,491.98
Classified Salaries	2000-2999		3,370,022.18	6,569,586.54	8,406,926.98	6,676,890.78	6,796,494.99	7,472,148.46	6,875,534.00
Employee Benefits	3000-3999		1,845,976.51	7,218,414.00	14,157,569.84	14,052,706.01	14,115,029.87	14,213,486.60	15,579,079.11
Books and Supplies	4000-4999		385,699.67	716,878.77	2,954,775.96	2,187,379.53	1,263,450.50	3,789,643.77	1,146,452.10
Services	5000-5999		266,173.31	2,111,546.14	5,119,915.03	3,498,654.77	2,167,358.48	3,203,458.38	2,185,477.45
Equipment	6000-6599		0.00	24,561.74	0.00	358,857.12	22,699.52	0.00	227,078.76
Other Outgo	7000-7499		67,996.56	(54,954.16)	29,605.41	(3,514.14)	(7,824.80)	(22,900.41)	22,283.80
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	3,224,912.87	13,205.97	6,279.75	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			**7,422,336.15**	**33,467,894.62**	**48,964,891.81**	**49,055,189.51**	**43,369,007.59**	**47,630,652.34**	**44,267,397.20**
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	12,738,787.72	81.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	128,263,584.31	3,941,216.65	855,435.90	4,804,334.61	88,433,348.54	(31,743.97)	932,319.18	15,828,100.29
Due From Other Funds	9310	3,322,312.39	0.00	0.00	3,322,312.39	0.00	0.00	0.00	0.00
Stores	9320	49,608.63	2,451.76	(5,180.51)	244.32	29,906.25	(9,257.47)	11,393.46	2,757.50
Prepaid Expenditures	9330	370,678.10	0.00	0.00	345,500.16	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL ASSETS		144,744,971.15	3,943,749.41	850,255.39	8,472,391.48	88,463,254.79	(41,001.44)	943,712.64	15,830,857.79
Liabilities									
Accounts Payable	9500-9599	(67,742,147.51)	19,747,730.25	21,545,618.93	27,925,405.55	(3,330,570.16)	1,405,143.94	1,405,143.94	1,405,143.94
Due To Other Funds	9610	(18,052,438.46)	0.00	15,000,000.00	3,052,438.46	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	(700,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL LIABILITIES		(86,494,585.97)	19,747,730.25	36,545,618.93	30,977,844.01	(3,330,570.16)	1,405,143.94	1,405,143.94	1,405,143.94
Non-operating									
Suspense Clearing		(5,074.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BLANCE SHEET TRANSACTIONS		(58,245,311.09)	(15,803,980.84)	(35,695,363.54)	(22,505,452.53)	91,793,824.95	(1,446,145.38)	(461,431.30)	14,425,713.85
E. NET CHANGE (B - C + D)			**(9,818,382.86)**	**(47,328,957.49)**	**(17,530,736.50)**	**71,417,560.50**	**(21,762,220.05)**	**35,831,289.65**	**58,760,895.07**
F. ENDING CASH (A + E)			**172,374,053.01**	**125,045,095.52**	**107,514,359.02**	**178,931,919.52**	**157,169,699.47**	**193,000,989.12**	**251,761,884.19**
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									

SAN JUAN UNIFIED SCHOOL DISTRICT
2022-23 PROJECTED
CASHFLOW WORKSHEET

	Object	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATE THROUGH THE MONTH OF	June									
A. BEGINNING CASH		251,761,884.19	236,063,278.48	240,257,535.63	293,783,809.48	263,428,347.59				
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019	19,417,485.00	43,050,397.00	19,417,485.00	19,417,485.00	43,050,395.00	0.00		310,281,480.00	310,281,480.00
Property Taxes	8020-8079	49.75	930,847.19	48,510,331.06	2,260,239.27	1,590,786.37	0.00		126,535,343.00	126,535,343.00
Miscellaneous Funds	8080-8099	0.00	(9,000,674.64)	16,821.05	(145,775.87)	(2,063,327.10)	(3,573,062.46)		(26,826,699.00)	(26,826,699.00)
Federal	8100-8299	6,611,805.60	4,205,887.73	20,682.90	2,407,405.72	6,473,681.05	40,097,092.01		100,599,595.00	100,599,595.00
Other State	8300-8599	3,166,198.29	6,227,331.27	6,652,533.33	12,311,717.16	7,016,435.73	13,627,061.58		91,773,384.00	91,773,384.00
Other Local	8600-8799	208,100.22	424,794.66	859,321.00	614,363.04	354,189.70	786,085.06		6,019,717.00	6,019,717.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00		1,000.00	1,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		**29,403,638.86**	**45,838,583.21**	**75,477,174.34**	**36,865,434.32**	**56,422,160.75**	**50,937,176.19**	**0.00**	**608,383,820.00**	**608,383,820.00**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	19,094,681.22	19,210,474.19	20,984,759.89	24,742,799.39	17,769,602.36	10,579,026.45		224,303,695.00	224,303,695.00
Classified Salaries	2000-2999	6,757,440.74	7,399,219.19	6,778,422.21	12,039,039.41	5,770,626.72	5,006,354.80		89,918,707.00	89,918,707.00
Employee Benefits	3000-3999	14,456,890.51	14,704,186.28	14,488,562.93	14,430,357.28	40,556,121.09	3,339,310.97		183,157,691.00	183,157,691.00
Books and Supplies	4000-4999	1,201,354.60	2,234,534.84	2,694,278.37	6,172,965.78	4,867,796.13	13,954,963.98		43,570,174.00	43,570,174.00
Services	5000-5999	4,063,901.35	2,980,173.36	3,138,516.99	4,766,885.22	4,108,460.30	5,829,253.22		43,439,774.00	43,439,774.00
Equipment	6000-6599	181,599.58	984,297.54	166,660.88	534,212.46	1,709,967.04	2,425,565.36		6,635,500.00	6,635,500.00
Other Outgo	7000-7499	7,709.91	18,316.44	(4,392.10)	64,685.57	(29,068.85)	(117,575.23)		(29,632.00)	(29,632.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	546,811.55	151,921.89	2,462,480.97		6,405,613.00	6,405,613.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		**45,763,577.91**	**47,531,201.84**	**48,246,809.17**	**63,297,756.66**	**74,905,426.68**	**43,479,380.52**		**597,401,522.00**	**597,401,522.00**
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00		81.00	
Accounts Receivable	9200-9299	2,079,526.62	1,990,294.64	19,972,167.88	38,589.61	135,494.86	(50,937,176.19)		88,041,908.62	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00		3,322,312.39	
Stores	9320	(13,050.35)	3,851.75	(3,676.10)	11,606.05	12,307.06	0.00		43,353.72	
Prepaid Expenditures	9330	0.00	(232,810.74)	(26,313.50)	(9,849.95)	(2,349.68)	0.00		74,176.29	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
SUB TOTAL ASSETS		2,066,476.27	1,761,335.65	19,942,178.28	40,345.71	145,452.24	(50,937,176.19)		91,481,832.02	
Liabilities										
Accounts Payable	9500-9599	1,405,142.93	(4,125,540.13)	(6,353,730.40)	3,963,485.26	(6,880,461.42)	(43,479,380.52)		14,633,132.11	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00		18,052,438.46	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
SUB TOTAL LIABILITIES		1,405,142.93	(4,125,540.13)	(6,353,730.40)	3,963,485.26	(6,880,461.42)	(43,479,380.52)		32,685,570.57	
Non-operating										
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BLANCE SHEET TRANSACTIONS		661,333.34	5,886,875.78	26,295,908.68	(3,923,139.55)	7,025,913.66	(7,457,795.67)	0.00	(124,167,402.59)	
E. NET CHANGE (B - C + D)		**(15,698,605.71)**	**4,194,257.15**	**53,526,273.85**	**(30,355,461.89)**	**(11,457,352.27)**	**0.00**	**0.00**	**(113,185,104.59)**	**10,982,298.00**
F. ENDING CASH (A + E)		**236,063,278.48**	**240,257,535.63**	**293,783,809.48**	**263,428,347.59**	**251,970,995.32**				
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									**251,970,995.32**	

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 3738 Walnut Avenue, Carmichael, CA, 95608
Date: June 14, 2022

Public Hearing:

Place: 3738 Walnut Avenue, Carmichael, CA, 95608
Date: June 14, 2022
Time: 06:30 PM

Adoption Date: June 28, 2022

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: 916-971-7268
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?		

			• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		
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)?		
S8		Status of Labor Agreements	Are salary and benefit negotiations still open for:		
			• Certificated? (Section S8A, Line 1)	X	
			• Classified? (Section S8B, Line 1)	X	
			• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9		Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
			• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 22, 2021	
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?		
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

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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:	$	8,869,624.00
Less: Amount of total liabilities reserved in budget:	$	8,869,624.00
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: _____

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Susan Kane
Title:	Director Business Support Services
Telephone:	
E-mail:	Susan.Kane@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	236,520,190.00	301	2,500.00	303	236,517,690.00	305	4,864,051.00		307	231,653,639.00	309
2000 - Classified Salaries	88,084,649.00	311	586,959.00	313	87,497,690.00	315	7,430,875.00		317	80,066,815.00	319
3000 - Employee Benefits	164,273,976.00	321	7,116,188.00	323	157,157,788.00	325	5,248,602.00		327	151,909,186.00	329
4000 - Books, Supplies Equip Replace. (6500)	38,043,113.00	331	461,188.00	333	37,581,925.00	335	4,945,197.00		337	32,636,728.00	339
5000 - Services. . . & 7300 - Indirect Costs	42,519,074.00	341	657,719.00	343	41,861,355.00	345	8,983,048.00		347	32,878,307.00	349
				TOTAL	560,616,448.00	365			TOTAL	529,144,675.00	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	180,876,689.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	19,186,310.00	380
3. STRS.	3101 & 3102	46,399,247.00	382
4. PERS.	3201 & 3202	5,337,169.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,402,867.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	35,772,827.00	385
7. Unemployment Insurance.	3501 & 3502	1,025,126.00	390
8. Workers' Compensation Insurance.	3601 & 3602	3,932,271.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,887,571.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		299,820,077.00	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).	72,045.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	299,748,032.00	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.	.57	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	.55	
2. Percentage spent by this district (Part II, Line 15)	.57	
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).	529,144,675.00	
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	224,303,695.00	301	0.00	303	224,303,695.00	305	4,699,491.00		307	219,604,204.00	309
2000 - Classified Salaries	89,918,707.00	311	863,304.00	313	89,055,403.00	315	8,711,225.00		317	80,344,178.00	319
3000 - Employee Benefits	183,157,691.00	321	7,265,847.00	323	175,891,844.00	325	7,320,994.00		327	168,570,850.00	329
4000 - Books, Supplies Equip Replace. (6500)	43,755,307.00	331	123,442.00	333	43,631,865.00	335	3,953,066.00		337	39,678,799.00	339
5000 - Services. . . & 7300 - Indirect Costs	42,244,560.00	341	148,997.00	343	42,095,563.00	345	8,345,790.00		347	33,749,773.00	349
				TOTAL	574,978,370.00	365			TOTAL	541,947,804.00	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	175,650,572.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	23,434,659.00	380
3. STRS.	3101 & 3102	49,246,885.00	382
4. PERS.	3201 & 3202	7,218,055.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,614,614.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	43,448,194.00	385
7. Unemployment Insurance.	3501 & 3502	995,039.00	390
8. Workers' Compensation Insurance.	3601 & 3602	3,249,484.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,140,691.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		309,998,193.00	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).	32,827.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	309,965,366.00	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.	.57	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	.55	
2. Percentage spent by this district (Part II, Line 15)	.57	
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).	541,947,804.00	
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			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	580,508,289.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	100,070,315.00
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	35,179.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,355,755.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	300,466.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,290,952.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	26,137.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,008,489.00
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				474,429,485.00

Section II - Expenditures Per ADA	2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	34,256.60
B. Expenditures per ADA (Line I.E divided by Line II.A)	13,849.29

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.)	432,520,706.60	11,442.92
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)	432,520,706.60	11,442.92
B. Required effort (Line A.2 times 90%)	389,268,635.94	10,298.63
C. Current year expenditures (Line I.E and Line II.B)	474,429,485.00	13,849.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 34,472,718.00
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) — 450,237,192.00

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) — 7.66%

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)	12,773,875.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals	
(Function 7700, objects 1000-5999, minus Line B10)	7,117,826.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	90,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	405,336.00
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)	3,264,520.42
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)	678.52
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)	23,652,235.94
9. Carry-Forward Adjustment (Part IV, Line F)	1,634,712.31
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,286,948.25
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	338,784,953.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	90,790,747.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	44,312,709.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,712,579.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	35,179.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	15,216.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,259,197.00
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)	17,931,376.00
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)	524,213.00
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)	39,353,239.58
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)	8,179.48
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,598,809.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	26,126,753.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,269,946.00
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)	579,723,096.06

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)	4.08%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.36%

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)	23,652,235.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(103,990.60)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.78%) times Part III, Line B19); zero if negative	1,634,712.31
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.78%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.78%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,634,712.31
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)	1,634,712.31

Approved indirect cost rate: 3.78%

Highest rate used in any program: 3.78%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	20,590,468.00	778,320.00	3.78%
01	3182	937,289.00	35,431.00	3.78%
01	3210	425,664.00	16,089.00	3.78%
01	3211	304,285.00	11,502.00	3.78%
01	3212	30,148,883.00	1,139,628.00	3.78%
01	3213	21,536,687.00	814,087.00	3.78%
01	3215	168,809.00	6,381.00	3.78%
01	3308	148,490.00	5,613.00	3.78%
01	3310	8,130,784.00	307,343.00	3.78%
01	3311	206,159.00	7,793.00	3.78%
01	3312	1,859,496.00	70,288.00	3.78%
01	3315	415,437.00	15,704.00	3.78%
01	3318	61,189.00	2,313.00	3.78%
01	3327	526,994.00	19,920.00	3.78%
01	3345	5,460.00	206.00	3.77%
01	3385	156,373.00	5,911.00	3.78%
01	3395	37,316.00	1,410.00	3.78%
01	3550	316,750.00	11,973.00	3.78%
01	3724	94,604.00	3,576.00	3.78%
01	4035	1,888,370.00	71,380.00	3.78%
01	4124	467,646.00	17,678.00	3.78%
01	4127	1,756,577.00	66,399.00	3.78%
01	4201	198,612.00	7,507.00	3.78%
01	4203	808,871.00	30,575.00	3.78%
01	4510	49,544.00	1,873.00	3.78%
01	5630	117,315.00	4,435.00	3.78%
01	5632	148,212.00	5,602.00	3.78%
01	5810	179,733.00	4,007.00	2.23%
01	6010	4,991,305.00	188,671.00	3.78%
01	6385	112,224.00	4,242.00	3.78%
01	6387	1,180,583.00	44,626.00	3.78%

01		6388	285,793.00	10,803.00	3.78%
01		6500	60,639,711.00	2,292,181.00	3.78%
01		6515	4,142.00	156.00	3.77%
01		6520	429,490.00	16,235.00	3.78%
01		6536	433,503.00	16,386.00	3.78%
01		6537	1,161,856.00	43,918.00	3.78%
01		6546	2,614,387.00	98,824.00	3.78%
01		6695	336,095.00	12,704.00	3.78%
01		7085	448,212.00	16,942.00	3.78%
01		7220	137,605.00	5,202.00	3.78%
01		7810	1,538,529.00	58,156.00	3.78%
01		8150	11,458,374.00	433,380.00	3.78%
01		9010	13,359,755.00	20,288.00	0.15%
11		6391	1,830,238.00	69,183.00	3.78%
12		5025	1,870,317.00	70,698.00	3.78%
12		5320	86,697.00	3,277.00	3.78%
12		6105	4,043,293.00	152,836.00	3.78%
12		9010	18,726,649.00	603,454.00	3.22%
13		5310	10,240,163.00	387,078.00	3.78%

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		144,460.21	144,460.21
2. State Lottery Revenue	8560	5,819,082.00		2,242,035.00	8,061,117.00
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)		5,819,082.00	0.00	2,386,495.21	8,205,577.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,720,347.00		0.00	4,720,347.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,098,735.00		0.00	1,098,735.00
4. Books and Supplies	4000-4999	0.00		2,229,124.00	2,229,124.00
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			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,819,082.00	0.00	2,229,124.00	8,048,206.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	157,371.21	157,371.21
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	407,928,509.00	3.61%	422,673,405.00	4.04%	439,768,451.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	9,531,194.00	-24.50%	7,195,822.00	-21.03%	5,682,747.00
4. Other Local Revenues	8600-8799	1,473,821.00	-1.15%	1,456,819.00	-100.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(56,236,964.00)	17.66%	(66,167,831.00)	-9.69%	(59,759,360.00)
6. Total (Sum lines A1 thru A5c)		362,697,560.00	0.68%	365,159,215.00	5.62%	385,692,838.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				164,563,587.00		165,124,308.00
b. Step & Column Adjustment				1,457,906.00		1,466,730.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(897,185.00)		(474,880.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	164,563,587.00	0.34%	165,124,308.00	0.60%	166,116,158.00
2. Classified Salaries						
a. Base Salaries				44,865,834.00		45,240,760.00
b. Step & Column Adjustment				396,280.00		400,854.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(21,354.00)		(48,549.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,865,834.00	0.84%	45,240,760.00	0.78%	45,593,065.00
3. Employee Benefits	3000-3999	101,601,116.00	0.12%	101,722,425.00	2.22%	103,976,302.00
4. Books and Supplies	4000-4999	7,059,578.00	1.98%	7,199,403.00	1.38%	7,298,809.00
5. Services and Other Operating Expenditures	5000-5999	25,535,922.00	2.46%	26,163,745.00	1.63%	26,590,062.00
6. Capital Outlay	6000-6999	3,005,619.00	-72.35%	830,915.00	1.97%	847,284.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,058,178.00	-14.18%	908,181.00	-16.52%	758,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,248,831.00)	-17.63%	(5,971,203.00)	-9.35%	(5,413,040.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,676,777.00	-97.10%	48,655.00	229.46%	160,300.00
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)		342,117,780.00	-0.25%	341,267,189.00	1.37%	345,927,125.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		20,579,780.00		23,892,026.00		39,765,713.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		86,976,380.23		107,556,160.23		131,448,186.23
2. Ending Fund Balance (Sum lines C and D1)		107,556,160.23		131,448,186.23		171,213,899.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	242,146.33		242,146.33		242,146.33
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	28,958,784.00		28,958,784.00		28,958,784.00
d. Assigned	9780	1,500,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,948,030.00		11,429,598.29		10,447,077.81
2. Unassigned/Unappropriated	9790	64,907,199.90		90,817,657.61		131,565,891.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		107,556,160.23		131,448,186.23		171,213,899.23
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,948,030.00		11,429,598.29		10,447,077.81
c. Unassigned/Unappropriated	9790	64,907,199.90		90,817,657.61		131,565,891.09
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		76,855,229.90		102,247,255.90		142,012,968.90

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Assumptions are presented in a separate document.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,061,615.00	0.00%	2,061,615.00	0.00%	2,061,615.00
2. Federal Revenues	8100-8299	100,599,595.00	-21.33%	79,140,046.00	-61.06%	30,817,088.00
3. Other State Revenues	8300-8599	82,242,190.00	-8.04%	75,632,797.00	-0.15%	75,521,244.00
4. Other Local Revenues	8600-8799	4,545,896.00	-19.13%	3,676,125.00	1.16%	3,718,681.00
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	56,236,964.00	17.66%	66,167,831.00	-9.69%	59,759,360.00
6. Total (Sum lines A1 thru A5c)		245,686,260.00	-7.74%	226,678,414.00	-24.18%	171,877,988.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,740,108.00		58,660,488.00
b. Step & Column Adjustment				436,645.00		384,487.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,516,265.00)		(12,930,691.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,740,108.00	-1.81%	58,660,488.00	-21.39%	46,114,284.00
2. Classified Salaries						
a. Base Salaries				45,052,873.00		42,604,780.00
b. Step & Column Adjustment				327,932.00		279,867.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,776,025.00)		(10,085,740.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,052,873.00	-5.43%	42,604,780.00	-23.02%	32,798,907.00
3. Employee Benefits	3000-3999	81,556,575.00	-5.27%	77,261,896.00	-11.92%	68,052,818.00
4. Books and Supplies	4000-4999	36,510,596.00	-33.26%	24,368,517.00	-46.15%	13,121,502.00
5. Services and Other Operating Expenditures	5000-5999	17,903,852.00	-39.39%	10,850,752.00	-13.01%	9,439,538.00
6. Capital Outlay	6000-6999	3,629,881.00	163.73%	9,573,000.00	-94.01%	573,000.00
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	6,053,617.00	-21.01%	4,781,652.00	-11.85%	4,215,076.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,728,836.00	-57.62%	2,004,237.00	0.00%	2,004,237.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		255,283,742.00	-9.82%	230,212,726.00	-23.36%	176,426,766.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,597,482.00)		(3,534,312.00)		(4,548,778.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,098,503.90		32,501,021.90		28,966,709.90
2. Ending Fund Balance (Sum lines C and D1)		32,501,021.90		28,966,709.90		24,417,931.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	32,501,021.90		28,966,709.90		24,417,931.90
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,501,021.90		28,966,709.90		24,417,931.90
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Assumptions are presented in a separate document.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	409,990,124.00	3.60%	424,735,020.00	4.02%	441,830,066.00
2. Federal Revenues	8100-8299	100,599,595.00	-21.33%	79,140,046.00	-61.06%	30,817,088.00
3. Other State Revenues	8300-8599	91,773,384.00	-9.75%	82,828,619.00	-1.96%	81,203,991.00
4. Other Local Revenues	8600-8799	6,019,717.00	-14.73%	5,132,944.00	-27.55%	3,718,681.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
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)		608,383,820.00	-2.72%	591,837,629.00	-5.79%	557,570,826.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				224,303,695.00		223,784,796.00
b. Step & Column Adjustment				1,894,551.00		1,851,217.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,413,450.00)		(13,405,571.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	224,303,695.00	-0.23%	223,784,796.00	-5.16%	212,230,442.00
2. Classified Salaries						
a. Base Salaries				89,918,707.00		87,845,540.00
b. Step & Column Adjustment				724,212.00		680,721.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,797,379.00)		(10,134,289.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	89,918,707.00	-2.31%	87,845,540.00	-10.76%	78,391,972.00
3. Employee Benefits	3000-3999	183,157,691.00	-2.28%	178,984,321.00	-3.89%	172,029,120.00
4. Books and Supplies	4000-4999	43,570,174.00	-27.55%	31,567,920.00	-35.31%	20,420,311.00
5. Services and Other Operating Expenditures	5000-5999	43,439,774.00	-14.79%	37,014,497.00	-2.66%	36,029,600.00
6. Capital Outlay	6000-6999	6,635,500.00	56.79%	10,403,915.00	-86.35%	1,420,284.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,165,582.00	-12.87%	1,015,585.00	-14.77%	865,589.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,195,214.00)	-0.47%	(1,189,551.00)	0.71%	(1,197,964.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,405,613.00	-67.95%	2,052,892.00	5.44%	2,164,537.00
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)		597,401,522.00	-4.34%	571,479,915.00	-8.60%	522,353,891.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		10,982,298.00		20,357,714.00		35,216,935.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		129,074,884.13		140,057,182.13		160,414,896.13
2. Ending Fund Balance (Sum lines C and D1)		140,057,182.13		160,414,896.13		195,631,831.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	242,146.33		242,146.33		242,146.33
b. Restricted	9740	32,501,021.90		28,966,709.90		24,417,931.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	28,958,784.00		28,958,784.00		28,958,784.00
d. Assigned	9780	1,500,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,948,030.00		11,429,598.29		10,447,077.81
2. Unassigned/Unappropriated	9790	64,907,199.90		90,817,657.61		131,565,891.09
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		140,057,182.13		160,414,896.13		195,631,831.13
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,948,030.00		11,429,598.29		10,447,077.81
c. Unassigned/Unappropriated	9790	64,907,199.90		90,817,657.61		131,565,891.09
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		76,855,229.90		102,247,255.90		142,012,968.90
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.86%		17.89%		27.19%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 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)		6,158,571.00		6,386,266.00		6,769,049.00
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)		35,656.88		35,432.11		35,432.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		597,401,522.00		571,479,915.00		522,353,891.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		597,401,522.00		571,479,915.00		522,353,891.00
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)		11,948,030.44		11,429,598.30		10,447,077.82
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)		11,948,030.44		11,429,598.30		10,447,077.82
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):	35,656.88
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 (2019-20)					
	District Regular	37,799	37,437		
	Charter School				
	Total ADA	**37,799**	**37,437**	**1.0%**	**Met**
Second Prior Year (2020-21)					
	District Regular	37,342	37,437		
	Charter School				
	Total ADA	**37,342**	**37,437**	**N/A**	**Met**
First Prior Year (2021-22)					
	District Regular	37,127	37,413		
	Charter School		0		
	Total ADA	**37,127**	**37,413**	**N/A**	**Met**
Budget Year (2022-23)					
	District Regular	36,171			
	Charter School	0			
	Total ADA	**36,171**			

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): 35,656.9

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 (2019-20)					
	District Regular	39,890	39,445		
	Charter School				
	Total Enrollment	**39,890**	**39,445**	**1.1%**	**Not Met**
Second Prior Year (2020-21)					
	District Regular	39,528	38,945		
	Charter School				
	Total Enrollment	**39,528**	**38,945**	**1.5%**	**Not Met**
First Prior Year (2021-22)					
	District Regular	38,944	38,077		
	Charter School				
	Total Enrollment	**38,944**	**38,077**	**2.2%**	**Not Met**

Budget Year (2022-23)		
	District Regular	37,597
	Charter School	
	Total Enrollment	**37,597**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. 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, it has seen a higher decline in enrollment than expected due to COVID.

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, it has seen 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 (2019-20)				
	District Regular	37,437	39,445	
	Charter School		0	
	Total ADA/Enrollment	**37,437**	**39,445**	**94.9%**
Second Prior Year (2020-21)				
	District Regular	37,437	38,945	
	Charter School	0		
	Total ADA/Enrollment	**37,437**	**38,945**	**96.1%**
First Prior Year (2021-22)				
	District Regular	33,973	38,077	
	Charter School			
	Total ADA/Enrollment	**33,973**	**38,077**	**89.2%**
			Historical Average Ratio:	93.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **93.9%**

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 (2022-23)					
	District Regular	35,657	37,597		
	Charter School	0			
	Total ADA/Enrollment	**35,657**	**37,597**	**94.8%**	**Not Met**
1st Subsequent Year (2023-24)					
	District Regular	35,432	37,360		
	Charter School				
	Total ADA/Enrollment	**35,432**	**37,360**	**94.8%**	**Not Met**
2nd Subsequent Year (2024-25)					
	District Regular	35,432	37,360		
	Charter School				
	Total ADA/Enrollment	**35,432**	**37,360**	**94.8%**	**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 2021-22 due to several COVID variant surges, that decreased the historical average ratio for this criterion. We anticipate attendance rates will recover to pre COVID levels in the budget and out years.

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a.	ADA (Funded) (Form A, lines A6 and C4)	37,483.19	36,241.81	35,561.85	35,529.04
b.	Prior Year ADA (Funded)		37,483.19	36,241.81	35,561.85
c.	Difference (Step 1a minus Step 1b)		(1,241.38)	(679.96)	(32.81)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.31%)	(1.88%)	(.09%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		383,235,391.00	407,928,509.00	422,673,405.00
b1.	COLA percentage		5.07%	10.00%	5.38%
b2.	COLA amount (proxy for purposes of this criterion)		19,430,034.32	40,792,850.90	22,739,829.19
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.1%	10.0%	5.4%
Step 3 - Total Change in Population and Funding Level	(Step 1d plus Step 2c)		1.8%	8.1%	5.3%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**0.76% to 2.76%**	**7.12% to 9.12%**	**4.29% to 6.29%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	126,549,561.00	126,549,561.00	126,549,561.00	126,549,561.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	411,321,309.00	436,831,041.00	452,000,252.00	469,119,392.00
District's Projected Change in LCFF Revenue:		6.20%	3.47%	3.79%
LCFF Revenue Standard		**0.76% to 2.76%**	**7.12% to 9.12%**	**4.29% to 6.29%**
Status:		Not Met	Not Met	Not 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 LCFF funding is based on current enrollment and ADA projections and includes a higher than standard COLA based on the Governor's May revised budget and State projections.

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 (2019-20)	295,160,436.01	312,419,348.33	94.5%
Second Prior Year (2020-21)	279,494,759.86	294,582,099.92	94.9%
First Prior Year (2021-22)	294,856,065.00	320,620,587.00	92.0%
		Historical Average Ratio:	93.8%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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):	**90.8% to 96.8%**	**90.8% to 96.8%**	**90.8% to 96.8%**

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 (2022-23)	311,030,537.00	340,441,003.00	91.4%	Met
1st Subsequent Year (2023-24)	312,087,493.00	341,218,534.00	91.5%	Met
2nd Subsequent Year (2024-25)	315,685,525.00	345,766,825.00	91.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.76%	8.12%	5.29%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.24% to 11.76%**	**-1.88% to 18.12%**	**-4.71% to 15.29%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.24% to 6.76%	3.12% to 13.12%	0.29% to 10.29%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	100,014,671.00		
Budget Year (2022-23)	100,599,595.00	.58%	No
1st Subsequent Year (2023-24)	79,140,046.00	(21.33%)	Yes

2nd Subsequent Year (2024-25)	30,817,088.00	(61.06%)	Yes

Explanation: (required if Yes)

2022/23 and 2023/24 include one-time funds related to COVID that will be spent out through 2024-25, adjustments to Special Education funding, Title I, II and American Rescue Plan funding. Also, included are reductions for the School Improvement Block grant, Community School Partnership program, Project Cal-Well, and the COPS grant being fully spent out.

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

First Prior Year (2021-22)	101,086,985.00		
Budget Year (2022-23)	91,773,384.00	(9.21%)	Yes
1st Subsequent Year (2023-24)	82,828,619.00	(9.75%)	Yes
2nd Subsequent Year (2024-25)	81,203,991.00	(1.96%)	Yes

Explanation: (required if Yes)

The budget for all three years includes adjustments for Special Education funding, the Strong Workforce grant, TUPE and the new Expanded Learning Opportunities program. Also included are reductions for ASES, Learning Recovery Support Block grant, Early Intervention Mental Health, Child Nutrition Kitchen upgrades and Staff Training funds, A-G funding, Project Cal-New and California Department of Health grant, which will be fully spent or carryover only.

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

First Prior Year (2021-22)	6,783,676.00		
Budget Year (2022-23)	6,019,717.00	(11.26%)	Yes
1st Subsequent Year (2023-24)	5,132,944.00	(14.73%)	Yes
2nd Subsequent Year (2024-25)	3,718,681.00	(27.55%)	Yes

Explanation: (required if Yes)

The 2022/23 budget includes a reduction for the balance of the LEA Medi-Cal Billing resource being reclassified from a federal resource to a local resource, adjustments for E-Rate funding, Intel grant and the Professional Development Support grant. All years include adjustments for donations, misc. income and local grants that are budgeted as they are received or as carryover is determined.

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

First Prior Year (2021-22)	37,831,176.00		
Budget Year (2022-23)	43,570,174.00	15.17%	Yes
1st Subsequent Year (2023-24)	31,567,920.00	(27.55%)	Yes
2nd Subsequent Year (2024-25)	20,420,311.00	(35.31%)	Yes

Explanation: (required if Yes)

The increase in 2022/23 is due to equipment purchases, Chromebooks and the new Expanded Learning Opportunities program, the new Cal New and California Department of Public Health grants spending plans, and the planned one-time expenditures, and projected carryovers for 2022/23. The 2023/24 and 2024/25 budget includes adjustments for planned textbook adoption, fuel costs, and one-time funds being spent out through 2024/25.

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

First Prior Year (2021-22)	43,805,600.00		
Budget Year (2022-23)	43,439,774.00	(.84%)	No
1st Subsequent Year (2023-24)	37,014,497.00	(14.79%)	Yes
2nd Subsequent Year (2024-25)	36,029,600.00	(2.66%)	Yes

Explanation: (required if Yes)

The decreases in 2023/24 and 2024/25 are due to adjustments for insurance, software programs, internet/hot spot costs and one-time funds being spent out through 2024/25.

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 (2021-22)	207,885,332.00		
Budget Year (2022-23)	198,392,696.00	(4.57%)	Met
1st Subsequent Year (2023-24)	167,101,609.00	(15.77%)	Not Met
2nd Subsequent Year (2024-25)	115,739,760.00	(30.74%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	81,636,776.00		
Budget Year (2022-23)	87,009,948.00	6.58%	Met
1st Subsequent Year (2023-24)	68,582,417.00	(21.18%)	Not Met
2nd Subsequent Year (2024-25)	56,449,911.00	(17.69%)	Not 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: (linked from 6B if NOT met) — Federal Revenue

2022/23 and 2023/24 include one-time funds related to COVID that will be spent out through 2024-25, adjustments to Special Education funding, Title I, II and American Rescue Plan funding. Also, included are reductions for the School Improvement Block grant, Community School Partnership program, Project Cal-Well, and the COPS grant being fully spent out.

Explanation: (linked from 6B if NOT met) — Other State Revenue

The budget for all three years includes adjustments for Special Education funding, the Strong Workforce grant, TUPE and the new Expanded Learning Opportunities program. Also included are reductions for ASES, Learning Recovery Support Block grant, Early Intervention Mental Health, Child Nutrition Kitchen upgrades and Staff Training funds, A-G funding, Project Cal-New and California Department of Health grant, which will be fully spent or carryover only.

Explanation: (linked from 6B if NOT met) — Other Local Revenue

The 2022/23 budget includes a reduction for the balance of the LEA Medi-Cal Billing resource being reclassified from a federal resource to a local resource, adjustments for E-Rate funding, Intel grant and the Professional Development Support grant. All years include adjustments for donations, misc. income and local grants that are budgeted as they are received or as carryover is determined.

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)

The increase in 2022/23 is due to equipment purchases, Chromebooks and the new Expanded Learning Opportunities program, the new Cal New and California Department of Public Health grants spending plans, and the planned one-time expenditures, and projected carryovers for 2022/23. The 2023/24 and 2024/25 budget includes adjustments for planned textbook adoption, fuel costs, and one-time funds being spent out through 2024/25.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The decreases in 2023/24 and 2024/25 are due to adjustments for insurance, software programs, internet/hot spot costs and one-time funds being spent out through 2024/25.

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 exludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — 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) — 6,158,571.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690): 514,405,602.00

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	15,432,168.06	15,432,168.00	Not Met
514,405,602.00			

[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)])
X	Other (explanation must be provided)

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

The number was rounded down to a whole number and is off by .06.

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 (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,725,000.00	10,071,000.00	11,539,251.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	36,859,846.69	42,509,506.48	43,362,641.97
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(5,831,664.00)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	40,753,182.69	52,580,506.48	54,901,892.97
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	486,185,198.34	503,547,047.32	576,962,535.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	3,931,719.84	4,789,481.59	5,434,089.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	490,116,918.18	508,336,528.91	582,396,624.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.3%	10.3%	9.4%
	District's Deficit Spending Standard Percentage Levels			

(Line 3 times 1/3):	**2.8%**	**3.4%**	**3.1%**

[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 (2019-20)	6,957,729.05	320,118,802.82	N/A	Met
Second Prior Year (2020-21)	18,673,535.51	307,784,971.92	N/A	Met
First Prior Year (2021-22)	16,940,799.00	322,669,242.00	N/A	Met
Budget Year (2022-23) (Information only)	20,579,780.00	342,117,780.00		

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): 35,727

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	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2019-20)	42,721,894.41	45,145,934.67	N/A	Met
Second Prior Year (2020-21)	40,760,783.67	51,362,045.72	N/A	Met
First Prior Year (2021-22)	70,035,581.23	70,035,581.23	0.0%	Met
Budget Year (2022-23) (Information only)	86,976,380.23			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	35,657	35,432	35,432
Subsequent Years, Form MYP, Line F2, if available.)			
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	6,158,571.00	6,386,266.00	6,769,049.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	597,401,522.00	571,479,915.00	522,353,891.00
2.	Plus: Special Education Pass-through			

	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	597,401,522.00	571,479,915.00	522,353,891.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	11,948,030.44	11,429,598.30	10,447,077.82
6.	Reserve Standard - by Amount			
	($75,000 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)	**11,948,030.44**	**11,429,598.30**	**10,447,077.82**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	11,948,030.00	11,429,598.29	10,447,077.81
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	64,907,199.90	90,817,657.82	131,565,891.68
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	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)	76,855,229.90	102,247,256.11	142,012,969.49
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	12.86%	17.89%	27.19%
	District's Reserve Standard			
	(Section 10B, Line 7):	**11,948,030.44**	**11,429,598.30**	**10,447,077.82**
	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 (2021-22)	(52,903,997.00)			
Budget Year (2022-23)	(56,236,964.00)	3,332,967.00	6.3%	Met
1st Subsequent Year (2023-24)	(66,167,830.79)	9,930,866.79	17.7%	Not Met
2nd Subsequent Year (2024-25)	(59,759,359.62)	(6,408,471.17)	(9.7%)	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2021-22)	1,000.00			
Budget Year (2022-23)	1,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	1,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	1,000.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2021-22)	4,052,628.00			
Budget Year (2022-23)	6,405,613.00	2,352,985.00	58.1%	Not Met
1st Subsequent Year (2023-24)	2,052,892.00	(4,352,721.00)	(68.0%)	Not Met
2nd Subsequent Year (2024-25)	2,164,537.00	111,645.00	5.4%	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)

The 2023/24 budget includes an additional contribution to a restricted resource for instructional materials related to a planned textbook adoption.

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)

In 2022/23 transfers out includes a transfer to fund 12 to support continued services.

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 1,2022-23
Leases	2	FD 01/OB 8982	FD 01/OB 7438/7439	445,404
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:				759,951,877

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Leases	300,465	299,993	155,260	
Certificates of Participation				
General Obligation Bonds	96,631,669	94,589,226	83,205,172	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	96,932,134	94,889,219	83,360,432	0
Has total annual payment increased over prior year (2021-22)?		**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
11,381,426	

4. OPEB Liabilities — Data must be entered.

a. Total OPEB liability	145,937,052.00
b. OPEB plan(s) fiduciary net position (if applicable)	145,937,052.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

5. OPEB Contributions	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	9,897,575.00	9,897,575.00	9,897,575.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	7,418,758.00	7,705,257.00	7,712,191.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,106,021.00	7,414,423.00	7,774,767.00
d. Number of retirees receiving OPEB benefits	493.00	495.00	497.00

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a. Required contribution (funding) for self-insurance programs	16,399,647.00	14,826,648.00	14,883,250.00
b. Amount contributed (funded) for self-insurance programs	16,399,647.00	14,826,648.00	14,883,250.00

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2326.2	2271.0	2257.3	2124.7

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: Jun 08, 2021

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

   If Yes, date of Superintendent and CBO certification: Jun 02, 2021

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

   If Yes, date of budget revision board adoption: Dec 14, 2021

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases			

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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

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

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	1923.6	1962.4	1962.4	1585.2

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jul 27, 2021

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

If Yes, date of Superintendent and CBO certification: Jul 23, 2021

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

If Yes, date of budget revision board adoption: Dec 14, 2021

4. Period covered by the agreement: Begin Date: End Date:

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	One Year Agreement			
	Total cost of salary settlement			
	% change in salary schedule from prior year			
	or			
	Multiyear Agreement			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	298.0	301.9	300.9	293.7

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

Negotiations Not Settled

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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step and Column Adjustments				
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Other Benefits (mileage, bonuses, etc.)				
1.	Are costs of other benefits included in the budget and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

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 22, 2021

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)	Yes
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?	Yes
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)	The new Chief Financial Officer started July 1, 2021.

End of School District Budget Criteria and Standards Review

OTHER INFORMATION

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General Fund Multi-Year Planning Factors

2022-23 Average Salaries

Average salaries based on 2021-22.
Health & Welfare (H&W) and Payroll-Related (P/R) Costs are updated for 2022-23 rates.

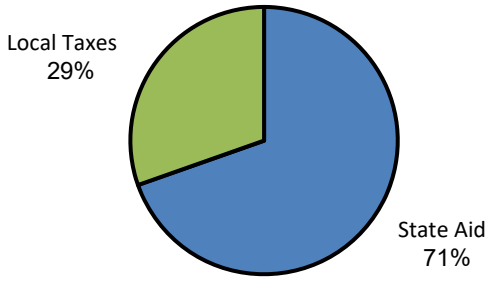
		Average/ Average New Hire			Current	Actual	Average	
Classification	Job Code	Salary	H/W	PR Cost	Total	FTE's	Range/Step	Days/Yr
Counselor K-6/7-8/9-12	121 /122 /124	$80,166	$15,316	$20,268	$115,750	78.40	10-10-04	186/195
Nurse	100	$78,621	$15,061	$19,877	$113,559	18.00	17-09-05	187
Psychologist	392 / 136	$110,499	$19,177	$27,936	$157,612	28.60	63-16-06	198
Special Ed Teacher	Various	$79,536	$16,619	$20,108	$116,263	287.80	10-10-04	186/187
Elem. Principal	202 / 203	$126,906	$17,055	$32,084	$176,045	39.00	62-19-06	208
Elem. VP /Adm. Instr. Spclst.	194 /218 / 219	$113,311	$19,381	$28,647	$161,339	13.00	62-16-06	208
Elem. Teacher	Various	$81,690	$15,124	$20,653	$117,467	710.40	11-10-04	186
Elem Prep Tchr (& SpEd)	Various	$81,690	$15,124	$20,653	$117,467	91.68	11-10-04	186
Elem. Secretary	936	$40,145	$12,555	$16,099	$68,799	28.00	85-25-06	229
MS Principal	206	$136,999	$16,877	$34,636	$188,512	9.00	62-21-06	208
MS VP /Adm. Instr. Spclst.	195 / 222	$119,793	$16,662	$30,286	$166,741	11.00	62-17-06	208
MS Teacher	30 / 1013	$81,690	$15,124	$20,653	$117,467	213.30	11-10-04	186
MS Secretary	938	$38,053	$16,877	$15,260	$70,190	9.00	85-25-05	229
Librarian	133	$82,806	$13,263	$20,935	$117,004	8.00	18-10-04	186/195
Teacher on Special Assign	68	$95,235	$18,826	$24,077	$138,138	12.00	07-18-05	190
HS Principal	208 / 209	$149,487	$18,603	$37,793	$205,883	8.00	61-23-06	225
HS VP / Admin. Instr. Spclst.	196 / 224 / 225	$122,207	$19,452	$30,896	$172,555	18.00	62-18-06	208
HS Teacher	40 / 1024	$81,690	$15,124	$20,653	$117,467	450.61	11-10-04	186
HS Secty I	933	$39,621	$15,100	$15,889	$70,610	17.00	85-23-06	239
HS Secty II	931	$44,856	$10,479	$17,988	$73,323	5.00	21-26-05	260
Instructional Asst II	978	$31,268	$13,838	$12,539	$57,645	142.03	85-19B-06	206
Instructional Asst III	919	$32,453	$14,048	$13,014	$59,515	106.18	85-22-05	206
Instructional Assist Bilingual	Various	$29,509	$10,070	$11,834	$51,413	33.69	85-18-05	206
Bus Driver	832	$36,405	$14,007	$14,599	$65,011	68.94	88-24-06	212
Admin. Asst.(Gen.Unit)	930	$45,326	$14,943	$18,177	$78,446	11.00	21-28-04	260
Campus Monitor / Rep	759 / 985	$25,575	$11,354	$10,256	$47,185	33.81	85-13-05	205
Custodian	648	$39,549	$12,976	$15,860	$68,385	118.13	83-20-05	260
Clerk (Elem Add'l Staff)	946	$28,164	$20,893	$11,294	$60,351	25.00	85-14-06	218
ICT (ES,MS,HS Add'l Staff)	944	$32,671	$15,665	$13,102	$61,438	54.63	85-18-06	218
Avg New Hire Teacher	Various	$56,969	$11,716	$14,403	$83,088	262.96	10-04-04	186/187
Avg. Blended(New&AvgTchr)	Various	$69,329	$13,621	$17,528	$100,478		10-08-04	186/187
Average Teacher	Various	$81,690	$15,124	$20,653	$117,467	1,988.78	10-09-05	186/187

Education Protection Account (EPA)

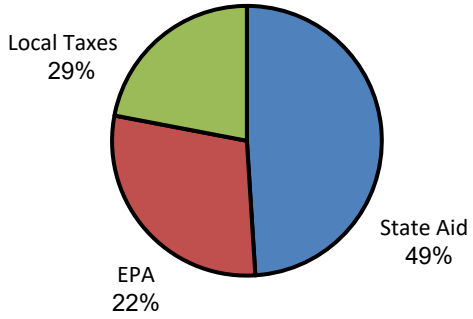
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. 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 2022-23, the reduction is approximately 22% 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 2022-23.

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	94,531,648
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		94,531,648
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	**Function Code**	
Instruction	1000-1999	94,531,648
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		94,531,648
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	729,866
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		729,866
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	**Function Code**	
Instruction	1000-1999	729,866
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		729,866
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		**0**

2022-23 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.

		2022-23	2023-24	2024-25
Total General Fund Expenditures & Other Uses		$ 597,401,522	$ 571,479,915	$ 522,353,891
Minimum Reserve requirement	2%	$ 11,948,030	$ 11,429,598	$ 10,447,078
General Fund (Combined Ending Fund Balance)		$ 140,057,182	$ 160,414,896	$ 195,631,831
Special Reserve Fund EFB		$ -	$ -	$ -
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		$ 242,146	$ 242,146	$ 242,146
Restricted		$ 32,501,022	$ 28,966,710	$ 24,417,932
Committed		$ 28,958,784	$ 28,958,784	$ 28,958,784
Assigned		$ 1,500,000	$ -	$ -
Reserve for economic uncertainties		$ 11,948,030	$ 11,429,598	$ 10,447,078
Unassigned and Unappropriated		$ 64,907,200	$ 90,817,658	$ 131,565,891
Subtotal Assigned, Unassigned & Unappropriated		$ 78,355,230	$ 102,247,256	$ 142,012,969
Total Components of ending balance		$ 140,057,182	$ 160,414,896	$ 195,631,831
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		$ 66,407,200	$ 90,817,658	$ 131,565,891

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)	$	2,344,164
Additional Economic Uncertainty		$5,974,015
ADA/Staffing Uncertainty		$0
Total Needs	$	8,318,179
Remaining Balance	**$**	**58,089,021**

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	33,973	35,657	35,432	35,432
Funded	37,483	36,242	35,562	35,529
Change from prior year	-	(1,241.38)	(679.96)	(32.81)
% change from prior	0.00%	-3.31%	-1.88%	-0.09%
LCFF REVENUES				
State Funded COLA	5.07%	10.00%	5.38%	4.02%
LCFF Targeted Student %, 3 yr avg	53.45%	52.65%	53.63%	53.74%
Transportation and TIIG Growth	$ -	$ -	$ -	$ -
Supplemental Grant Growth	$ 1,497,514	$ 1,742,551	$ 2,061,005	$ 1,727,883
Base Grant Growth	$ 16,185,327	$ 22,950,567	$ 12,683,891	$ 15,364,164
TOTAL LCFF FUNDING	**$ 383,235,391**	**$ 407,928,509**	**$ 422,673,405**	**$ 439,765,451**
Transportation and TIIG	$ 7,581,042	$ 7,581,042	$ 7,581,042	$ 7,581,042
Transitional K Add-on	$ -	$ 1,245,428	$ 1,312,432	$ 1,365,191
Supplemental Grant	$ 36,279,203	$ 38,021,754	$ 40,082,759	$ 41,810,642
Base Grant	$ 339,375,146	$ 361,080,285	$ 373,697,172	$ 389,008,576
	ok	ok	ok	ok
TOTAL LCFF FUNDING PER ADA	**$ 10,224**	**$ 11,221**	**$ 11,847**	**$ 12,338**
Supplemental Grant	**$ 968**	**$ 1,049**	**$ 1,127**	**$ 1,177**
$ Growth from prior year	$ 41	$ 81	$ 78	$ 50
% Growth from prior year	4.4%	8.4%	7.4%	4.4%
Base Grant	**$ 9,054**	**$ 9,963**	**$ 10,508**	**$ 10,949**
$ Growth from prior year	$ 1,215	$ 909	$ 545	$ 441
% Growth from prior year	15.5%	10.0%	5.5%	4.2%
Transportation and TIIG	**$ 202**	**$ 209**	**$ 212**	**$ 212**
FEDERAL REVENUES				
Special Education-restricted	$ 12,194,567	$ 14,713,024	$ 11,024,097	$ 11,025,694
Change from prior year	$ 1,965,385	$ 2,518,457	$ (3,688,927)	$ 1,597
Title I, NCLB, Part A, Low Income - restricted	$ 10,491,632	$ 11,239,048	$ 9,759,320	$ 9,759,320
Change from prior year	$ 3,404,712	$ 747,416	$ (1,479,728)	$ -
All Other Federal Programs - unrestricted & restricted	$ 77,328,472	$ 74,647,523	$ 58,356,629	$ 9,732,074
Change from prior year	$ 25,102,515	$ (2,680,949)	$ (16,290,894)	$ (48,624,555)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted	$ 32,651,046	$ 36,946,172	$ 35,691,560	$ 36,610,551
Change from prior year	$ 2,167,849	$ 4,295,126	$ (1,254,612)	$ 918,991
Special Education Mental Health - restricted (RS 3327 & 6546)	$ 3,246,628	$ 3,236,871	$ 3,236,871	$ 3,238,568
Change from prior year	$ 61,593	$ (9,757)	$ -	$ 1,697
Mandate Block Grant	$ 1,449,278	$ 1,625,293	$ 1,625,293	$ 1,625,293
Change from prior year	$ (60,436)	$ 176,015	$ -	$ -
Lottery-unrestricted	$ 5,783,741	$ 5,705,901	$ 5,682,747	$ 5,682,747
Change from prior year	$ (729,716)	$ (77,840)	$ (23,154)	$ -
$ per qualified ADA	$ 170	$ 160	$ 160	$ 160
Lottery-restricted	$ 2,229,124	$ 2,275,359	$ 2,275,359	$ 2,275,359
Change from prior year	$ (3,761,164)	$ 46,235	$ -	$ -
$ per qualified ADA	$ 66	$ 64	$ 64	$ 64
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	$ 6,783,676	$ 6,019,717	$ 5,132,944	$ 3,718,861
Change from prior year	$ (5,177,440)	$ (763,959)	$ (886,773)	$ (1,414,083)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,336.27	1,338.72	1,326.38	1,311.53
Change from prior year	(13.86)	2.45	(12.34)	(14.85)
Reg. Ed. Reserve	16.00	8.00	8.00	8.00
Change from prior year	8.00	(8.00)	-	-
Reg. Ed. Other Tchr (beyond ratio)	26.40	(3.39)	(3.36)	(2.96)
Change from prior year	9.01	(29.79)	0.03	0.40
Reg. Ed. Other Certificated	94.31	87.26	87.26	87.26
Change from prior year	0.41	(7.05)	0.00	0.00
Reg. Ed. Class Size Reduction	122.86	126.65	126.27	125.74
Change from prior year	(2.54)	3.79	(0.38)	(0.53)
Expense	$ 11,836,212	$ 12,462,158	$ 12,481,270	$ 12,523,994
Change from prior year	$ (534,674)	$ 625,946	$ 19,112	$ 42,724
Grade Span implemented	Fully Implemented	Fully Implemented	Fully Implemented	Fully Implemented
Supplemental Grant	191.27	174.40	174.20	174.20
Change from prior year	14.97	(16.86)	(0.20)	(0.00)
Expense	$ 15,367,426	$ 16,538,550	$ 16,645,728	$ 16,780,425
Change from prior year	$ 272,167	$ 1,171,124	$ 107,178	$ 134,697
Classified				
Reg. Ed. based on enrollment	195.38	195.38	195.38	195.38
Change from prior year	2.63	-	-	-
Reg. Ed. Classified Other, includes reductions	601.32	618.89	618.89	618.89
Change from prior year	(6.11)	17.58	-	-
Supplemental Grant	111.26	113.28	112.78	112.78
Change from prior year	(3.52)	(5.86)	(0.50)	0.00
Expense	$ 4,030,049	$ 4,771,012	$ 4,787,866	$ 4,827,426
Change from prior year	$ 434,194	$ 48,531	$ 35,597	$ 35,887

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	91.00	91.00	91.00	91.00
Change from prior year	-	0.00	0.00	-
Reg. Ed. Other Management, including reductions	44.31	43.63	43.63	43.63
Change from prior year	0.54	(0.68)	-	-
Other Staffing Costs				
Salary Cost of Living Adjustment (COLA)	$ 30,031,776 (Full year implementation)	$ 30,031,776	$ 30,031,776	$ 30,031,776
Change from prior year	$ 7,023,105	$ -	$ -	$ -
COLA % - All, except Teamsters	3.55%	0.00%	0.00%	0.00%
COLA %- Teamsters only-current & retro	3.55%	0.00%	0.00%	0.00%
Minimum wage (estimated impact)- unrestricted and restricted	$ 1,983,612	$ 192,061	$ 403,714	$ 389,749
Change from prior year	$ 1,850,000	$ (1,791,551)	$ 211,653	$ (13,965)
Other Collective Bargaining, includes One-Time 2% , Optional Prof Development days, etc.	$ 2,786,502	$ 2,786,502	$ 2,786,502	$ 2,786,502
Change from prior year	$ -	$ -	$ -	$ -
Step and Column (net of retirements) General Fund Unrestricted & Restricted	$ 3,174,078	$ 3,352,980	$ 3,379,079	$ 3,260,108
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	$ 36,751,540	$ 42,343,398	$ 43,435,887	$ 44,728,396
Change due to rate change	$ 360,530	$ 5,591,858	$ 1,092,489	$ 1,292,509
Premium rate change; % annualized	4.00%	4.24%	4.34%	4.86%
Retiree Medical Insurance	$ 6,943,667	$ 6,786,617	$ 6,718,950	$ 6,190,075
Change due to salary and rate change	$ 1,209,216	$ (157,050)	$ (67,667)	$ (528,875)
Affordable Care Act (30 hour plus)	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Change from prior year		$ -	$ -	$ -
Unemployment Insurance	$ 1,020,594	$ 1,048,028	$ 420,730	$ 423,418
Change due to salary and rate change	$ 920,237	$ 27,434	$ (627,298)	$ 2,688
% of qualified payroll	0.50%	0.50%	0.20%	0.20%

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Benefits				
Workers' Compensation Insurance	$ 6,373,336	$ 5,122,426	$ 5,085,808	$ 4,742,958
Change due to rate change & transfers	$ 937,503	$ (550,910)	$ (36,618)	$ (342,850)
% of qualified payroll	1.63%	1.63%	1.63%	1.63%
State Teachers Retirement (STRS)	$ 27,217,046	$ 30,820,513	$ 31,538,743	$ 31,728,186
Change due to rate change	$ 2,367,464	$ 3,603,467	$ 718,230	$ 189,443
% of qualified payroll	16.92%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	$ 9,130,500	$ 11,574,903	$ 11,400,672	$ 11,215,894
Change due to rate change	$ 1,338,595	$ 2,444,403	$ (174,231)	$ (184,778)
% of qualified payroll	22.910%	25.370%	25.20%	24.60%
Other Benefits (LTSL, Life, Cash option)	$ 4,791,060	$ 3,488,469	$ 3,447,809	$ 3,208,320
Change due to rate change & transfers	$ 772,103	$ (1,302,591)	$ (40,660)	$ (239,489)
Supplies and Materials				
Transportation Fuel and Supplies	$ 1,034,396	$ 1,196,949	$ 1,220,888	$ 1,245,306
Change from prior year	$ (14,078)	$ 162,553	$ 23,939	$ 24,418
COLA %	-2%	16%	2%	2%
Supplemental Grant	$ 1,825,517	$ 1,991,016	$ 1,991,016	$ 1,991,016
Change from prior year	$ 512,868	$ 165,499	$ -	$ -
Services and Operating				
Utilities (electric, gas, water, etc.)	$ 8,102,416	$ 8,765,366	$ 9,040,598	$ 9,218,698
Change from prior year	$ 1,530,368	$ 662,950	$ 275,232	$ 178,100
Inflation % increase	23.76%	8.18%	3.14%	1.97%
Property and Liability Insurance	$ 3,443,621	$ 3,626,081	$ 3,807,385	$ 3,997,754
Change from prior year	$ 1,106,039	$ 182,460	$ 181,304	$ 190,369
Inflation % increase	46.21%	5.30%	5.00%	5.00%
Supplemental Grant	$ 2,650,449	$ 3,169,466	$ 3,169,466	$ 3,169,466
Change from prior year	$ 853,055	$ 519,017	$ -	$ -
Board Election	$ -	$ 250,000	$ -	$ 250,000
Change from prior year	$ -	$ 250,000	$ (250,000)	$ 250,000
Other				
CTEIG & Crane Grants-restricted	$ 1,259,571	$ 1,580,219	$ 1,580,219	$ 1,580,219
Change from prior year	$ 29,987	$ 320,648	$ -	$ -

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
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	$ 35,591,410	$ 37,718,141	$ 39,640,595	$ 40,012,666
Change from prior year	$ (4,407,792)	$ 2,126,731	$ 1,922,454	$ 372,071
System of Professional Growth	$ 72,911	$ -	$ -	$ -
Change from prior year	$ 314,466	$ (72,911)	$ -	$ -
Restricted Maintenance Account	$ 12,945,006	$ 13,432,168	$ 15,287,143	$ 15,835,123
Change from prior year	$ (400,719)	$ 487,162	$ 1,854,975	$ 547,980

***2022-23* 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 Principal K-8 Stipends	1.00 FTE per school 1.00 FTE per each K-8 school	Schools with enrollment below 275 will require additional District assignment for administrators.
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 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	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. 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 Grade 6-8* departmentalized	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-*6* 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	Per agreement with San Juan Teachers Assoc. June 10, 2015. 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	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	None	
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 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	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
13. Instructional Materials Allocation	$75.77 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 FTE	IB & Contractual Requirement.
ROP/CTE/School to Career	~~12.215~~ *12.91* 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	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. 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.
5. 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.
6. Intervention / Support	2.1 FTE At Risk Case Manager	
7. Librarians	1.00 FTE per school	
8. Instructional Assistants	None	

C. HIGH SCHOOLS (*HS*)

PERSONNEL	ALLOCATION	COMMENTS
9. 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.
10. Campus Monitors	2.0 FTE per school	
11. Civitas Program	$40,000	Allocation can be used to fund personnel. Increased $15,000 in 2015-16
12. International Baccalaureate Middle Years/Diploma Program	$120,000	Allocation can be used to fund personnel. Increased $50,000 in 2015-16
13. International Studies Program	$25,000	Allocation can be used to fund personnel.
14. 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.
15. 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
16. Instructional Materials Allocation	$92.26 per student enrolled at a traditional site and $93.21 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	~~2.0~~ *1.0* 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 (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	
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
2. Counselor-Special Program	1.0 FTE & 1 Counselor 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

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers	~~11.77~~ *17.77* FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee.
Department Chair Stipends	4 Stipends - Dept. A	
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	
3. 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	
Academy Stipends	4 Academy Stipends	
2. Program Spec K-12 Curriculum	*1.0 FTE*	
3. Instructional Assistant - Academy	3.0 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	

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 FTE	~~14.3~~ *14.5* 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 FTE Ed Rel Spec Ed Mental Health Therapists, 4.5 FTE Psychologist, ~~3.09~~ *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	

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
4. Other Positions	3.0 FTE Asst. Directors ~~9.0~~ *11.0* FTE Program Specialists	Based on program needs.
5. Counselors		Based on program needs
6. Psychologists	~~22.3~~ *24.1* FTE	*6.27* FTE Health Services ~~16.03~~ *17.83* 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.
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 ~~1.25~~ *1.75* 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	~~4.1248~~ *4.6248* FTE	
2. Program Manager	1.128 FTE	
3. Program Coordinators / Specialists / *Therapists*	7.1 FTE	
4. Administrator Instructional Specialist	~~8.796~~ *8.5* FTE @ Elementary Schools ~~2.0~~ *3.0* FTE @ Middle Schools 2.0 FTE @ High Schools	
5. Teachers	~~46.5~~ *47.3* FTE @ Elementary Schools ~~10.8~~ *13.8* FTE @ Middle Schools ~~32.49~~ *28.705* FTE @ High Schools 5.565 FTE Infant / Toddler ~~0.63~~ *.75* FTE Adult Ed 4.00 FTE Academic Intervention Specialist *(K-12)*	~~56.22~~ *63.185* FTE ELD Sections; 6.99 FTE Math Sections; ~~3.1~~ *3.4* FTE Intervention
6. TOSAs / Site Resource	~~8.5~~ *7.0* FTE	ELD / District TOSAs
7. Counselors	~~24.772~~ *27.772* FTE	
8. School Social Worker	~~17.29~~ *13.4240* FTE	
9. Nurse	1.1*5* FTE	
10. Instructional Assistants	~~44.691~~ *45.5313* FTE	
11. Bilingual Translator	3.0 FTE	
12. Classified Support (Community Spec.& Campus Monitor, etc.)	~~37.2749~~ *38.948* FTE	
13. Clerical	~~12.629~~ *13.0665* FTE	
14. Community/Family Support	4.0 FTE	
15. Spur. Intervent/Prevent Progs	.5 FTE	

Unrestricted General Fund - Staffing

STAFFING BY FUNCTION (FTE*)	2019-20 Actual	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	*Change from Prior*
General Instruction [1]	1,707	1,660	1,671	1,646	*(25)*
Supervision of Instruction [2]	96	84	79	77	*(2)*
Other Instruction [3]	50	48	51	51	*0*
School Administration	303	303	304	304	*0*
Pupil Services [4]	119	115	114	113	*(1)*
Pupil Transportation	138	138	131	131	*0*
Other Pupil Services	3	4	4	4	*0*
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	19	21	21	*0*
Other General Administration	16	16	15	15	*0*
Fiscal Services	33	33	35	35	*0*
Human Resource Services	22	22	23	22	*(1)*
Central Support	16	16	15	15	*0*
Risk Management/Losses	0	0	0	0	*0*
Technology Services	37	36	36	36	*0*
Maintenance Services	1	1	1	1	*0*
Custodial and Operations	239	242	244	244	*0*
Security Services [5]	76	74	77	77	*0*
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	**2,877**	**2,813**	**2,823**	**2,794**	***(29)***

** Full Time Equivalent Staff as of June 1 for fiscal year actual. 2021-22 is estimated as of 3-25-22*

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), 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

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: 06/28/2022

SUBJECT: Public Hearing, Temporary Interfund Borrowing of Cash

CHECK ONE:

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

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board hold a public hearing, review and adopt Resolution No. 4029 to permit temporary interfund borrowing of cash.

RATIONALE/BACKGROUND:
Temporary interfund borrowing of cash is permitted by Education Code section (E.C.) 42603 for K-12 districts.

E.C. 42603 states:
. . . the governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 85 percent of the maximum of moneys held in any fund or account during a current fiscal year may be transferred.

This action would only be necessary should any fund have a temporary shortage of cash. Funds included:

General Fund	Deferred Maintenance	Measure N Building Fund
Charter Schools Fund	Self-Insurance Fund	Measure P Building Fund
Adult Education Fund	Building Fund	Capital Facilities Fund
Child Development Fund	Measure S Building Fund	Special Reserve Fund – Capital Outlay Project
Cafeteria Fund	Measure J Building Fund	

ATTACHMENT(S):
A: Resolution No 4029

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/20/2022

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: Kent Kern, Superintendent of Schools

San Juan Unified School District
RESOLUTION NO. 4029

RESOLUTION TO ESTABLISH TEMPORARY INTERFUND TRANSFERS OF SPECIAL OR RESTRICTED FUND MONEYS

WHEREAS, the governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations as authorized by Education Code section 42603; and

WHEREAS, the transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account; and

WHEREAS, amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year;

NOW THEREFORE, BE IT RESOLVED that the Governing Board of the San Juan Unified School District, in accordance with the provisions of Education Code section 42603 adopts the following authorization for fiscal year 2022-2023 to temporarily transfer funds between the following funds provided that all transfers are approved by the superintendent or his designee:

General Fund	Building Fund
Charter Schools Fund	Measure S Building Fund
Adult Education Fund	Measure J Building Fund
Child Development Fund	Measure N Building Fund
Cafeteria Fund	Measure P Building Fund
Deferred Maintenance	Capital Facilities Fund
Self Insurance Fund	Special Reserve Fund – Capital Outlay Project

PASSED AND ADOPTED by the Governing Board on June 28, 2022, by the following vote:

Attest to this 28th day of June, 2022

Kent Kern
Superintendent of Schools

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

Michael McKibbin, Ed.D., President

Zima Creason, Vice President

Pam Costa, Clerk

Saul Hernandez, Member

Paula Villescaz, Member

STATE OF CALIFORNIA
COUNTY OF SACRAMENTO
I, Kent Kern, Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this 28th day of June, 2022.

_____
Clerk/Secretary of the Governing Board

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-8

MEETING DATE: 06/28/2022

SUBJECT: Public Hearing: Conveyance of Easement at 3050 Orange Grove Avenue, North Highlands, California

DEPARTMENT: Facilities

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

ACTION REQUESTED:
The superintendent is recommending that the board call a public hearing in order to solicit public comments and adopt Resolution No. 4028 declaring the conveyance of a permanent easement at 3050 Orange Grove Avenue, North Highlands, California to the Sacramento Municipal Utility District (SMUD).

RATIONALE/BACKGROUND:
SMUD is requesting the granting of a permanent easement at the district's transportation yard located at 3050 Orange Grove Avenue, North Highlands, California site. This easement is necessary for the purpose of public utilities.

ATTACHMENT(S):
A: Resolution No. 4028
B: SMUD's Proposed Easement Agreement
C: Aerial Overlay Exhibit

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/14/2022
Superintendent's Cabinet: 06/06/2022, 06/20/2022

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 of Facilities, Construction & Modernization NA

APPROVED BY: Frank Camarda, Chief Operations Officer
Kent Kern, Superintendent of Schools KK

RESOLUTION NO. 4028

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

RESOLUTION CONVEYING EASEMENT IN REAL PROPERTY TO SACRAMENTO MUNICIPAL UTILITY DISTRICT

WHEREAS, San Juan Unified School District ("District") owns real property located at 3050 Orange Grove Ave, North Highlands, California, in the County of Sacramento, State of California, bearing Assessor's Parcel Number (APN 240-0540-100-0000); and

WHEREAS, Sacramento Municipal Utility District ("SMUD") has requested that the District convey to SMUD an Utility Easement ("Easement") for right of way and construction purposes, over an area of real property on APN (240-0540-100-0000) of approximately 1,275.41 square feet, as generally described and depicted in Exhibit A ("Easement Area"); and

WHEREAS, the purpose of the Easement is for SMUD to access and construct, place, inspect, remove, maintain and use electrical & communication facilities on the District's property; and

WHEREAS, pursuant to Education Code section 17557, et seq., the District adopted a Resolution of Intention to Convey Easement at its meeting of June 14, 2022, published and posted such Resolution as prescribed, and thereafter held a public hearing on such conveyance on June 28, 2022; and

WHEREAS, no written protest was filed in connection with the proposed conveyance of said Easement.

NOW, THEREFORE, the Board of Education of the San Juan Unified School District hereby finds, determines, declares, orders, and resolves as follows:

Section 1. Recitals. The foregoing recitals are hereby adopted as true and correct.

Section 2 Conveyance of Easement. Pursuant to Education Code sections 17556, et seq., the District hereby conveys to the Sacramento Municipal Utility District the above-described Easement for so long as such Easements are used for the aforesaid purposes. Whenever the Easement is no longer used for said purpose, the interest hereby conveyed shall automatically revert to the District or its successors.

Section 3 Execution of Easement Deed. The Secretary of Board of Education of the District is hereby authorized to execute an easement deed or deeds for the conveyance of the Easement to Sacramento Municipal Utility District on behalf of the District, subject to such changes to the terms of the easement deed or deeds as may be necessary or appropriate to carry out the provisions of this authorizing Resolution.

PASSED AND ADOPTED on the June 28, 2022, at a regular meeting of the Board of Education by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Michael McKibbin, Ed.D., President
San Juan Unified School District
Board of Education

ATTESTED TO:

By: _____
Pam Costa, Clerk
San Juan Unified School District
Board of Education

RECORD AT REQUEST OF AND RETURN TO:
Sacramento Municipal Utility District
Attention: Real Estate Services – B 209
P. O. Box 15830
Sacramento, CA 95852-1830

No Fee Document – Per Govt. Code Sec. 6103 & 27383
No County Transfer Tax Per R & T Code 11922

SMUD BY: JY JY ARWS

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

APN: 240-0540-100-0000

R/W U-2022/062
SO 30177534

GRANT OF EASEMENT

SAN JUAN UNIFIED SCHOOL DISTRICT, A SCHOOL DISTRICT ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF CALIFORNIA, Grantor, is the owner of record of that certain real property located in Sacramento County, California, designated by the above referenced Assessor's Parcel Number and more fully described as follows:

> *As described in that certain GRANT DEED, dated July 12, 2001, and recorded in the office of the Recorder of Sacramento County on August 30, 2001, in Book 20010830 of Official Records at Page 1387*.

Grantor hereby grants to SACRAMENTO MUNICIPAL UTILITY DISTRICT, a municipal utility district, Grantee, and its successors and assigns, the right from time to time to construct, place, inspect, remove, replace, maintain and use electrical and communication facilities consisting of underground conduits, wires and cables, with associated, above-ground or below-ground transformers, transformer pads, pedestals, service equipment, terminals, splicing, switching and pull boxes, switch and fuse cubicles, cubicle pads, and all other necessary fixtures and appurtenances (Facilities), within the following Easement Area described in EXHIBIT A attached hereto and made a part hereof.

Said right includes the trimming and removal by Grantee of any trees or foliage along the Easement Area considered necessary for the complete enjoyment thereof and the right of ingress to and egress from said Easement Area for the purpose of exercising and performing all rights and privileges granted herein. In addition, the Easement Area shall be kept clear of any building or other structure and Grantor will not drill or operate any well within the Easement Area.

Grantor understands and acknowledges that the Facilities will be installed within the Easement Area based on Grantee's design and actual site conditions. Upon completion of the installation, Grantee shall obtain a survey by a licensed land surveyor setting forth a legal description of the area actually occupied by the Facilities and required for complete enjoyment of the rights granted herein. Grantee will, within a reasonable period of time, record a Notice of Final Description of Easement Area referencing this document and setting forth the legal description of the surveyed area, which will thereupon become the Easement Area. Upon recordation of the Notice of Final Description, the scope of the easement granted by this document shall be limited to the property described in the Notice of Final Description plus the rights of ingress and egress.

{Remainder of Page Intentionally Left Blank. Signatures on following page.}

Dated: _____

Grantor: SAN JUAN UNIFIED SCHOOL DISTRICT, A SCHOOL DISTRICT ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF CALIFORNIA

BY: _____

Print Name: _____

Its: _____

EXHIBIT A
LEGAL DESCRIPTION SMUD EASEMENT
PAGE 1 OF 2

BEING LOCATED IN THE STATE OF CALIFORNIA, COUNTY OF SACRAMENTO, DESCRIBED AS FOLLOWS:

A PORTION OF THE GRANT DEED RECORDED IN THE OFFICE OF THE COUNTY RECORDER OF SACRAMENTO COUNTY, STATE OF CALIFORNIA, ON AUGUST 30, 2001, IN BOOK 20010830 OF OFFICIAL RECORDS, PAGE 1387.

COMMENCING AT THE NORTHEAST CORNER OF PARCEL (1) ONE OF THAT CERTAIN DOCUMENT RECORDED IN BOOK 20010830 OF OFFICIAL RECORDS AT PAGE 1387, THENCE THE FOLLOWING BEARING AND DISTANCE, SOUTH 84°54'15" WEST 65.45 FEET PARALLEL AND 30.00 FEET SOUTHERLY OF THE CENTERLINE OF ORANGE GROVE AVENUE TO THE TRUE POINT OF BEGINNING.

THENCE FROM SAID TRUE POINT OF BEGINNING THE FOLLOWING ELEVEN (11) COURSES:

1. SOUTH 6°24'32" EAST 9.42 FEET;
2. SOUTH 84°59'13" WEST 16.42 FEET;
3. NORTH 6°24'32" WEST 5.08 FEET;
4. SOUTH 83°35'28" WEST 168.29 FEET;
5. SOUTH 5°20'24" EAST 7.66 FEET;
6. SOUTH 84°39'36" WEST 17.04 FEET;
7. NORTH 5°20'24" WEST 17.04 FEET;
8. NORTH 84°39'36" EAST 17.04 FEET;
9. SOUTH 5°20'24" EAST 4.38 FEET;
10. NORTH 83°35'28" EAST 138.14 FEET;
11. NORTH 84°54'15" EAST 46.49 FEET TO THE **POINT OF BEGINNING**.

CONTAINING: 1275.41 SQUARE FEET OR 0.03 ACRES +/-

BASIS OF BEARING FOR THIS DESCRIPTION IS IDENTICAL TO THE SUBDIVISION MAP FILED IN BOOK 64 AT PAGE 12, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

END OF DESCRIPTION

EXHIBIT A
LEGAL DESCRIPTION SMUD EASEMENT
PAGE 2 OF 2

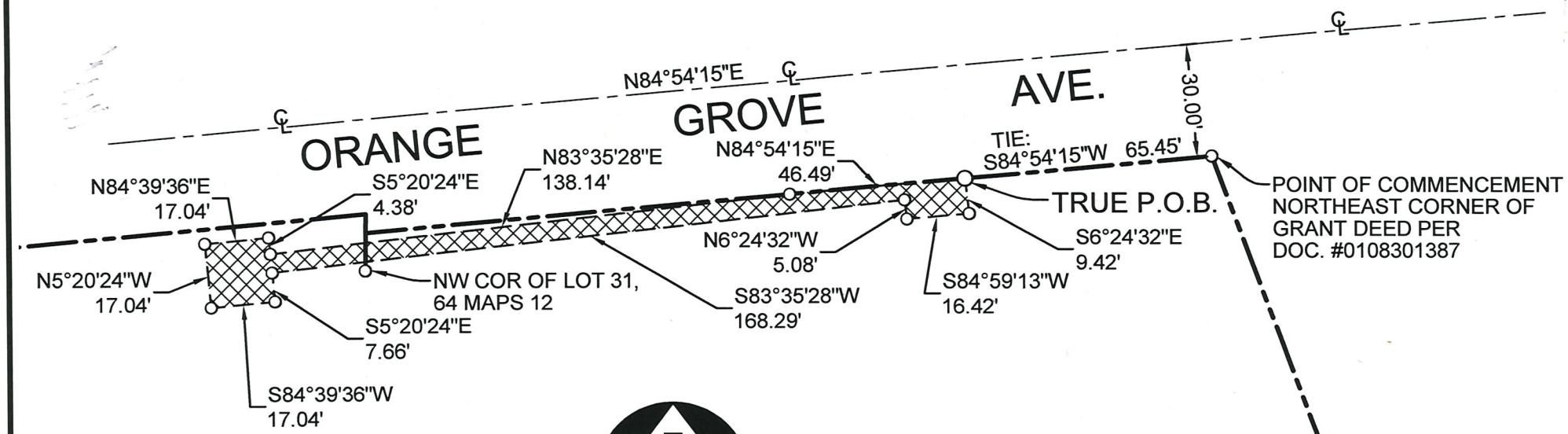
PREPARED BY: WARREN CONSULTING ENGINEERS, INC.
1117 WINDFIELD WAY, STE. 110
EL DORADO HILLS, CA 95762

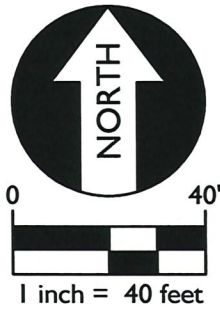
EXHIBIT "B" ATTACHED HERETO AND A PART THEREOF.

Edsel A. Roser, PLS #5505

5/16/22
Date









LEGEND

C/L	CENTERLINE
COR	CORNER
FD	FOUND
OIP	OPEN IRON PIPE
O	NOTHING FOUND OR SET

BASIS OF BEARINGS:
64 MAPS 12

WARREN CONSULTING ENGINEERS, INC.
1117 WINDFIELD WAY, SUITE 110
EL DORADO HILLS, CA 95672 (916)985-1870

Title: EXHIBIT B

Ref: -

Project: SMUD EASEMENT AT SJUSD BUS FACILITY

SACRAMENTO, CALIFORNIA

Job No: 22-075

Scale: 1"=40'

Date: 5/13/22

Sheet No. 1

CALIFORNIA ALL-PURPOSE
CERTIFICATE OF ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA }

COUNTY OF }

On _____ before me,_____ , Notary Public
Date (here insert name and title of the officer)

personally appeared _____,

_____

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/ are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

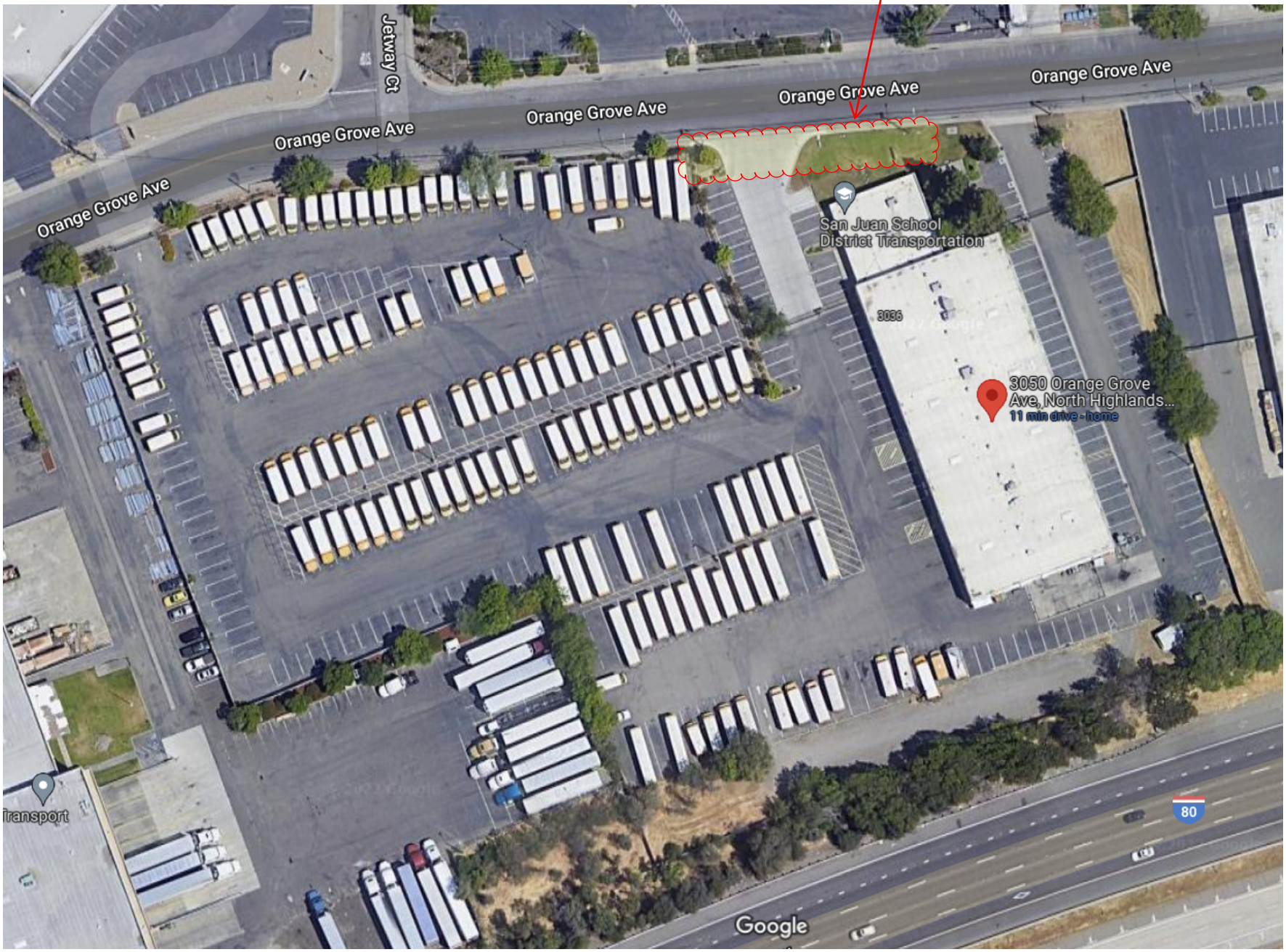
WITNESS my hand and official seal.

_____
Notary Public

This is to certify that SACRAMENTO MUNICIPAL UTILITY DISTRICT, a municipal utility district, hereby accepts for public purposes the interest in real property conveyed by the foregoing deed or grant and consents to the recordation thereof. The undersigned officer is authorized to execute this acceptance and consent pursuant to authority conferred by Resolution No. 89-6-11, adopted by said District's Board of Directors on June 20, 1989.

_____ _____
Blandon Granger, Supervisor Date
Real Estate Services

TRANSPORTATION - 3050 ORANGE GROVE AVENUE - SMUD EASEMENT



SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2022-2023

AUGUST 9

*Personnel Report – A	Oropallo
*Purchasing Report – A	Stahlheber
*Business/Financial Report – A	Stahlheber
*Disposal of Surplus Property Report – A	Stahlheber
*Consolidated Application, Spring Report 2021-2022 – A	Calvin

AUGUST 23

2022-2023 Start of School – R	Bassanelli
Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) – A [Discussed 06/28/22]	Allen
Williams Complaint Report – R	Simlick
Declaration of Need for Fully Qualified Educators – A	Oropallo
Exemption to the Separation-From-Service Requirement – A	Oropallo

SEPTEMBER 13

Recognition: 2023 Teachers of the Year – A	Oropallo
Cultivating Leaders Program – R	Calvin
2021-2022 Unaudited Actuals and 2022-2023 Revised Budget – A	Stahlheber

D=discussion; A=action; *=consent; R=report; PC=public comment