

COTTONWOOD UNION SCHOOL DISTRICT
20512 West First Street
Cottonwood, California 96002

AGENDA FOR Tuesday, March 15, 2022, 6:30 P.M.
Regular Board Meeting, West Cottonwood Library

Rules and Procedures

The Cottonwood Union School District Board desires that its meetings be conducted in an open fashion and encourages public participation. Persons attending a meeting who wish to speak concerning an agenda item should notify the Board Chairperson of their desire to speak prior to the start of the meeting and should come forward during the time set aside for public comment and communication. It may be necessary, at times, for the Chairperson to limit discussions due to time considerations.

Arrangements to place an item on the agenda and make a presentation concerning said item must be established with the Superintendent, or any Board Member, at least ten calendar days in advance of the meeting. The request to address the Board shall be submitted in writing and the proposed stated in, or with, the request.

1.0 Call Regular Meeting to Order

2.0 Pledge of Allegiance

3.0 Approval of Agenda

4.0 Recognition (Students, Staff, Curriculum)/Curriculum Review
STAR Students - North Cottonwood

5.0 Public Forum/Hearing of Persons Wishing to Address the Board

In order to conduct district business in an orderly and efficient manner, the Board requires that public presentations to the Board comply with the following procedures:

At a time so designated on the agenda at a regular meeting, members of the public may bring before the Board matters that are not listed on the agenda. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law (Education Code [35145.5](#), Government Code [54954.2](#)). Without taking action, Board members or district staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, a Board or staff member may ask a question for clarification, make a brief announcement, or make a brief report on his/her own activities (Government Code [54954.2](#)).

Furthermore, the Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda.

Comments shall be limited to 3 minutes per person and 20 minutes for all comments, unless different time limits are set by the Chairman subject to the approval of the Board.

6.0 Consent Agenda

6.1 Review of Consent Agenda

6.1.1 Approval of Board Meeting Minutes for
Regular Board Meeting held February 15, 2022 (pg 4-7)

- 6 1 2 Accept Letter of Resignation from **Nichole Straub** – Instructional Assistant, **Stacie Cunningham** – LVN, **Jacque Jardine** – Speech and Language Pathologist (pg 8-10)
- 6 1 3 Consider Approval of Mountain Valley Special Education JPA Service Agreement (pg 11-14)
- 6 1 4 Consider Approval of Anderson Union High School District MOU for Special Education Services (pg 15-16)
- 6 1 5 Consider Approval of Ninja Coalition Contract (pg 17-18)

6.2 Approval of Consent Agenda

7.0 Discussion/Action Items:

- 7.1 Consider approval of the Commercial Warrants. (pg 19-35)
- 7.2 Consider Approval of the Second Interim for the 2021/2022 fiscal year. (pg 36-158)
The CBO will present information on the General Fund, Cafeteria Fund, Special Reserve Fund- Non-Capitol Projects, Retiree Fund, Capital Facilities Fund, Bond Fund
Narrative
Ending Fund Balance
Cash Flow
MYP
SACS Report
Criteria & Standards Review
- 7.3 Consider approval of SB 871 Letter (pg 159)
- 7.4 Consider approval of 1 on 1 Special Education Instructional Assistant 5.75 position at North (pg 160)
- 7.5 Discussion on possible change of April Board Meeting Date
- 7.6 Consider approval: Board Policies/ Administrative Regulations-

AP 5145.3 Nondiscrimination/Harassment (pg 161-175)
BP 5148 Child Care and Development (pg 176-183)
AR 5148 Child Care and Development (pg 184-198)
BP 5148.2 Before/After School Programs (pg 199-205)
AR 5148.2 Before/After School Programs (pg 206-217)
BP 5148.3 Preschool/Early Childhood Education (pg 218-228)
AR 5148.3 Preschool/Early Childhood Education (pg 229-245)

8.0 Informational Items-

- 8 1 CTA Report
- 8 2 Superintendent's Report
- 8 3 Principal's Report

9.0 Information/Communication Items.

- 9.1 Enrollment Report (pg 246)
- 9 2 Shasta County Pooled Investment Report for January 31, 2022 (pg 247-248)
- 9.3 CTA Sunshine Letter (pg 249)
- 9.4 District Sunshine Letter (pg 250)

10.0 Governing Board Discussion and Suggested Agenda Items.

11.0 Future Meetings:

- 11 1 Regular Board Meeting, **Tuesday, April 19, 2022, 6:30 p.m.** in the West Cottonwood School Library, 20512 W First Street, Cottonwood, CA 96022

12.0 Closed Session: Adjournment to Closed Session during the meeting to consider and/or take action upon the following items:

- 12.1 Pursuant to Government Code section 54957
Public Employee/ Discipline / Dismissal / Release
 - 12 1 1 Public Employee Leave of Absence Request

13.0 Adjournment

AMERICAN WITH DISABILITIES ACT NOTICE

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board of Trustees meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the District Office at (530) 347-3165. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodation, auxiliary aids or services.

DOCUMENT AVAILABILITY

Documents provided to a majority of the Governing Board regarding an open session item on this agenda, including documents distributed to the board less than 72 hours in advance of a board meeting are available for public inspection at the District office located at 20512 West First Street, Cottonwood, CA 96022 during normal business hours.

NOTE Copies of the agenda, approved board minutes and board packets may be reviewed/downloaded on the Cottonwood Union School District's website at www.cwusd.com. Each month's board packet will be available on the website after 3 00 p m on the Friday prior to the Regular Board Meeting.

To review and/or print a board packet:

Go to www.cwusd.com

Click on [Board of Trustees](#) in the right hand column

Click on [Board Meeting Documents](#) in the left hand column, and

Click on [Meeting Agendas, Minutes, or Board Meeting Packets](#) to review or download as you would like

Cottonwood Union School District

20512 West First Street
Cottonwood, California 96022

Minutes for Tuesday, February 15, 2022 Regular Board Meeting, West Cottonwood School Library

Members Present Mr Iles, Mrs Cordova, Mrs Sulzer, and Mrs McDougall
Members Absent Mr O'Brien
Others Present Doug Geren, Superintendent
Terri Wright, Cecile Lamar, Principals
Kara McNeely, Laurel Kalnins, Vice Principals
Laura Merrick, CBO
Amanda McAbel, District Administrative Assistant
Staff and Community 3 community members and staff were present

1.0 Call Regular Meeting to Order at 6:30 pm by Mr. Iles

2.0 Pledge of Allegiance led by Mr. Iles

3.0 Approval of Agenda

ACTION: Mrs McDougall made a motion, seconded by Mrs Sulzer to approve the agenda as presented

VOTE: Unanimous in Favor

4.0 Recognitions (Student, Staff, Curriculum) Curriculum Review-
None at this time

5.0 Public Forum/Hearing of Persons Wishing to Address the Board
None at this time

6.0 Consent Agenda

6 1 Review of Consent Agenda

6 1 1 Approval of Board Meeting Minutes for
Regular Board Meeting held on January 18, 2022

6 1 2 Approval to hire – None at this time

6 1 3 Accept Letter of Resignation from **Kelly Touvell** – Speech-Language
Pathologist

6.2 Approval of Consent Agenda

ACTION: Mrs Cordova made a motion, seconded by Mrs McDougall to approve the
consent agenda

VOTE: Unanimous in Favor

7.0 Discussion/Action Items

- 7.1 **Consider Approval: Commercial Warrants**
ACTION: Mrs Cordova made a motion, seconded by Mrs McDougall to approve the commercial warrants
VOTE: Unanimous in Favor
- 7.2 **Board Members to complete Statement of Economic Interest Forms. (Due to District Office by April 1). The form 700 and Reference Pamphlet available at <http://www.fppc.ca.gov/Form700.html>**
ACTION: Forms were provided to board members
VOTE: no vote needed
- 7.3 **Consider approval of the School Safety Plan - West Cottonwood Junior High.**
ACTION: Mrs McDougall made a motion, seconded by Mrs Cordova to approve the School Safety Plan - West Cottonwood Junior High
VOTE: Unanimous in Favor
- 7.4 **Consider approval of the School Safety Plan - North Cottonwood Elementary.**
ACTION: Mrs Sulzer made a motion, seconded by Mrs McDougall to approve the School Safety Plan - North Cottonwood Elementary
VOTE: Unanimous in Favor
- 7.5 **Consider approval of the School Plan for Student Achievement- West Cottonwood Junior High.**
ACTION: Mrs McDougall made a motion, seconded by Mrs Cordova to approve the School Plan for Student Achievement- West Cottonwood Junior High
VOTE: Unanimous in Favor
- 7.6 **Consider approval of the School Plan for Student Achievement- North Cottonwood Elementary.**
ACTION: Mrs Sulzer made a motion, seconded by Mrs McDougall to approve the School Plan for Student Achievement- North Cottonwood Elementary
VOTE: Unanimous in Favor
- 7.7 **Consider approval of 2021-22 Local Control Accountability Plan (LCAP) Actions & Services Mid-Year Report**
ACTION: Mrs Cordova made a motion, seconded by Mrs McDougall to approve the 2021-22 Local Control Accountability Plan (LCAP) Actions & Services Mid-Year Report
VOTE: Unanimous in Favor
- 7.8 **Consider approval of the School Calendar for 2022/2023**
ACTION: Mrs Sulzer made a motion, seconded by Mrs McDougall to approve the School Calendar for 2022/2023
VOTE: Unanimous in Favor

7.9 Consider approval of the Annual Audit Report for the 2021/2022 Fiscal Year for the Cottonwood Union School District.

ACTION: Mrs McDougall made a motion, seconded by Mrs Sulzer to approve the Annual Audit Report for the 2021/2022 Fiscal Year for the Cottonwood Union School District

VOTE: Unanimous in Favor

7.10 Consider approval: Board Policies/ Administrative Regulations-

BP 0420.42 - Charter School Renewal

BP 1312.3 - Uniform Complaint Procedures

AR 1312.3 - Uniform Complaint Procedures

E (1) 1312.3 - Uniform Complaint Procedures

E (2) 1312.3 - Uniform Complaint Procedures

AR 3515.6 - Criminal Background Checks for Contractors

AR 4217.3 - Layoff/ Rehire

AR 5125 - Student Records

ACTION: Mrs McDougall made a motion, seconded by Mrs Cordova to approve BP 0420 42, BP 1312 3, AR 1312 3, E (1) 1312 3, E (2) 1312 3, AR 3515 6, AR 4217 3, AR 5125

VOTE: Unanimous in Favor

8.0 Informational Items-

8 1 CTA Report – None at this time

8 2 Superintendent’s Report – Mr Geren providing an update in regards to masking

8 3 Principal’s Report –

Mrs LaMar provided the board with a handout outlining intervention, student behavior, attendance and elective/enrichment/extra-curricular/community involvement updates

Mrs Wright provided the board with a handout outlining updates for student achievement/professional development/plc, electives/enrichment/community involvement, facility and maintenance, west staff and current enrollment

9.0 Information/Communication Items

9 1 Enrollment Report

9 2 Shasta County Pooled Investment Report for December 31, 2021

9 3 Letter from De’An Chambless, SCOE, regarding the First Interim Report for 2021/22

9 4 Consolidated Application

10.0 Governing Board Discussion and Suggested Agenda Items:

None at this time

11.0 Future Meetings:

11 1 Regular Board Meeting, **Tuesday, March 15, 2022, 6:30 p.m.** in the West Cottonwood School Library, 20512 W First Street, Cottonwood, CA 96022

12.0 Closed Session: Adjournment to Closed Session at 7:40 pm to consider and/or take action upon the following items:

12.1 Pursuant to Government Code section 54957

Public Employee / Discipline / Dismissal / Release

At 8 35 p m adjourned closed session and went back into open session

Public Notice of Action Taken in Closed Session

During the closed session held earlier tonight, the Board adopted a resolution pursuant to Education Code section 44929 21 and authorized the District's superintendent to notify a teacher and a counselor of release from his/her probationary position The vote was unanimous in favor for both resolutions

13.0 Adjournment- the meeting adjourned at 08 38pm

Matt Iles, President

Heather Sulzer, Clerk

Kim Cordova, Member

Deirdre McDougall, Member

James O'Brien, Member

Nicole Straub
19068 Agnew Ave
Cottonwood, CA 96022

February 11, 2022

North Cottonwood School
19920 Gas Point Rd
Cottonwood, CA 96022

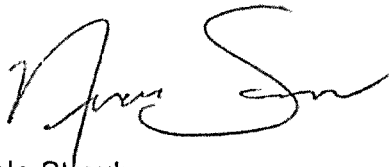
Dear Cecile,

I would like to inform you of my intent to resign from the Teachers Aid position at North Cottonwood School. I will be finishing out the month of February which would make Monday, February 28, 2022 my last working day.

I appreciate the opportunity given to be here at North Cottonwood School to increase my experience working with children.

Please let me know if there is anything else you may require from me during the next few weeks.

Thank you,

A handwritten signature in black ink, appearing to read "Nicole Straub". The signature is fluid and cursive, with the first name "Nicole" written in a larger, more prominent script than the last name "Straub".

Nicole Straub

Cottonwood Union School District
20512 West First St
Cottonwood, Ca 96022

3/1/22

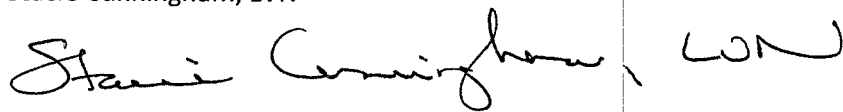
Dear Doug Geren,

This letter is to inform you of my formal resignation from the position of LVN at Cottonwood Union School District, with the last day of employment being March 23, 2022

I would like to take this time to thank you for the opportunity to work for the district

Thank You,

Stacie Cunningham, LVN

A handwritten signature in black ink that reads "Stacie Cunningham, LVN". The signature is written in a cursive style, with the first name "Stacie" and last name "Cunningham" connected together, followed by "LVN" written separately to the right.

Jacqueline Jardine
jacque.jardine@gmail.com
Cottonwood, CA, 96022
(530) 276-4944

Doug Geren
Superintendent
Cottonwood Union School District
20512 1st St, Cottonwood, CA 96022

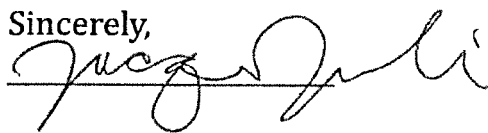
3/2/2022

I am writing to inform you that, effective June 10th, 2022, I will be resigning from the role of Speech Language Pathologist for Cottonwood Union School District. I will not be returning for the 2022 - 2023 school year, or thereafter. Please know that I plan on fulfilling my duties for the remainder of the current school year (2021 - 2022).

This was not an easy decision to make, and I would like to express my appreciation to have been able to teach the children of this district. I have felt that I have been able to sharpen my speech therapy skills, which will serve me well moving forward. Working at the school where my daughters attend has been one of the most joyous experiences for me personally, and I sincerely thank you for the opportunity!

Please feel free to reach out with any questions. I am happy to assist with this transition in any way that I can. I wish you and your district the best of luck in finding a Speech Language Pathologist who is passionate and knowledgeable in his/her trade.

Sincerely,



Jacqueline Jardine M.Ed. CCC-SLP



**MOUNTAIN VALLEY
SPECIAL EDUCATION JPA**

10140 Old Oregon Trail, Redding, CA 96003
Business Office 530-223-1915, FAX 530-223-4168

SERVICE AGREEMENT

This agreement is entered into by Cottonwood Union School District with respect to sharing of special education services by individuals employed by Mountain Valley Special Education JPA (JPA) The District and JPA agree as follows

- 1 Term the term of this agreement shall commence July 1, 2022 and terminate on June 30, 2023 The term of this agreement may be extended Any extension of this agreement shall be prepared and signed by the Districts who are parties thereto
- 2 The JPA shall employ an appropriately credentialed/certificated individual In the event the employee is no longer employed by the JPA during the term of this agreement then the JPA shall, after consultation with each of the Districts hereto, employ another qualified person The JPA shall have the final decision regarding the selection and employment of the individual
- 3 The district agrees to purchase the following services and FTE amount of time

Service	Number of Hours/Days	FTE
Psychologist	3.5 days/week	0.7
Counseling		
Speech Services		
OT Services		
Behaviorist		
Resource Specialist		
SDC Mild Mod teacher	5 days/week	1.00
LVN		
RN		
Special Ed Aides		

The district is responsible for the costs associated with JPA service provider absences/leaves, including costs of a substitute, as set forth in JPA Board Policies and Administrative Regulations

- 4 As of the date of this MOU, the district has the following number of students who need placement in the following types of classes, if the JPA is able to employ staff and acquire a location

	# of Students
SDC Mod/Severe preschool	0
SDC Mod/Severe K-3	0
SDC Mod/Severe 4-8	2
Medically Fragile K-8	4
ERICS class	0

- 5 In the event that the JPA is unable to employ a qualified individual in the service area requested by the District, this contract will be amended to reflect available services Cottonwood Union School District will be responsible for providing said service outside of this contract
- 6 District will be responsible for any agreed-upon support costs for direct services outside of the above mentioned selected services and core educational program provided by the JPA (such as and including attending IEP, 504 plan, behavior plan, Speech, OT, APE, and any other determined needs) These costs are identified to be \$80/hr at this time
- 7 If District chooses to provide their own direct service providers then District will need to collaborate, communicate with the JPA staff and arrange for appropriate times for said service to be delivered
- 8 District will be invited to attend any and all IEP meetings held during the time period specified in this agreement Sending District is responsible for all triennial assessments, timeline management and offer of FAPE District will be billed for any requested assessments agreed to and completed by the JPA administered to determine qualification for additional Special Education services
- 9 For the term of this agreement District accepts full responsibility for all legal aspects of implementation of the student's IEP including all legal costs associated with Due Process, or other legal proceedings including mediation or arbitration, brought against District or the JPA, named as defendant or co-defendant, in regards to student placed by District to attend the JPA District will be accountable for any statewide assessment results
- 10 The total cost will increase annually based on the board approved JPA Salary Schedules for all classifications including any negotiated adjustments during the year In addition to the daily rate, the District shall reimburse the JPA a prorated share of supplies, materials, indirect costs (6.9%) and conference expenses based on contract days Such costs shall be billed by the JPA annually to the District
- 11 As applicable, the employee will be compensated by the JPA at the IRS reimbursement rate per mile for all travel to the undersigned Districts based upon mileage from the JPA and the JPA shall

be reimbursed for such mileage as appropriate based on actual mileage to each District from the JPA. The employee will submit appropriate documentation to the JPA for such reimbursement.

12 Any materials, supplies and mileage reimbursement are the responsibility of Cottonwood Union School District

13 Cottonwood Union School District will notify JPA if they feel that the services provided by the JPA are not satisfactory, and allow JPA to take corrective action

14 During the term of this agreement, and any extension hereof, and for a period of one (1) year following the termination of this Agreement, Cottonwood Union School District shall not without written consent from JPA, attempt to cause any JPA employee to terminate its relationship with JPA. In addition, during the term of this agreement, and any extension hereof, and for a period of one (1) year following the termination of this Agreement, JPA employees shall not without written consent from JPA, terminate its relationship with JPA with the sole purpose of seeking employment at Cottonwood Union School District

15 **Modification of Agreement:** This agreement may be modified at any time during the school year with mutual consent of both parties

16 **Unilateral Modification** Either party may choose to permanently change the agreement for the following academic year by providing written notice to the other party by **February 1st of the current academic year.**

17 **Mutual Termination of Agreement:** This agreement may be terminated at any time during the final school year of this agreement upon written mutual consent of both parties.

18 **Termination of Agreement For Cause** Either party may terminate this Agreement upon fourteen (14) days prior written notice to the other party of a material breach of this agreement, and a failure to cure within that time period. A written notice of termination shall be delivered to the breaching party following the fourteen (14) day notice period unless otherwise agreed to by written mutual consent of both parties

19 **Notices:** Any notices required to be given pursuant to the terms and provisions of this agreement shall be submitted in writing and sent to

Mountain Valley Special Education JPA
Ray Witte, Director
14140 Old Oregon Trail
Redding, CA 96003

20 **Indemnification** Both parties shall defend, indemnify, and hold harmless the other party and its agents, representatives, officers, consultants, employees, Board of Trustees, members of the Board of Trustees (collectively, the "District Parties"), from and against any and all claims, demands, liabilities, damages, losses, suits and actions, and expenses (including, but not limited to attorney fees and costs including fees of consultants) of any kind, nature and description (collectively, the "Claims") directly or indirectly arising out of, connected with, or resulting from any act, error, omission, negligence, or willful misconduct of either party, their respective agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees in the performance of or failure to perform the party's obligations under this Agreement, including, but not limited to the party's use of the site, the party's performance of the Services, the party's

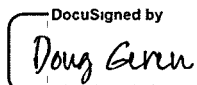
breach of any of the representations or warranties contained in this Agreement, or for injury to or death of persons or damage to property or delay or damage to the District or the District Parties Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity, which would otherwise exist as to a party, person, or entity described in this paragraph

- 21 **Governing Law; Venue** This Agreement shall be governed by the laws of the State of California The venue for all litigation relative to this Agreement shall be the County of Shasta, State of California
- 22 **Severability** In the event any term or provision of this Agreement is declared to be invalid or illegal for any reason, this Agreement will remain in full force and effect and will be interpreted as though such invalid or illegal provision were not a part of this Agreement The remaining provisions will be construed to preserve the intent and purpose of this Agreement and the parties will negotiate in good faith to modify any invalidated provisions to preserve each party's anticipated benefits
- 23 **Entire Agreement** This Agreement contains the entire Agreement between the Parties and supersedes all other oral or written provisions
- 24 **Execution in Counterparts** This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages A copy or an original, with all signatures appended together, shall be deemed a fully executed Agreement

IN WITNESS WHEREOF, the parties hereto have executed this Agreement this **2nd** day of **February**, **2022**

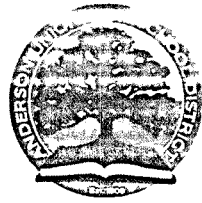


Ray Witte, Director
Mountain Valley Special Education JPA

DocuSigned by

 Doug Geren
 ARAD338CB1364DD

Doug Geren, Superintendent
Cottonwood Union School District

**MEMORANDUM OF
UNDERSTANDING FOR
SPECIAL EDUCATION
SERVICES**



**Anderson Union High School
District**

1469 Ferry Street, Anderson, CA 96007
530/378-0568 • www.auhsd.net
Victor Hopper, Superintendent

This agreement is entered into by and between Anderson Union High School District ("Anderson") and the Cottonwood Union Elementary School District (hereforth referred to as "Cottonwood")

Anderson will provide School Psychologist and Nurse services to Cottonwood during the 2022/23 school year, and Cottonwood hereby contracts for such services as set forth herein.

- 1 The cost of these services is calculated to be approximately.
School Psych/intern- \$71,978 (salary, statutory benefits, and health and welfare insurance benefits) plus indirect costs of \$5528 for the 2022/23 school year This cost is based on 70% of the employee's costs.
School Nurse- \$25,047(salary, statutory benefits and health and welfare insurance benefits).This cost is based on 20% of the employee's costs plus indirect costs of \$1924

In the event that School Psychologist/Intern and School Nurse salary changes because of a negotiated settlement or step/column increase in the collective bargaining agreement, it is agreed that Cottonwood will reimburse Anderson at the newly negotiated rate

2. For employee reporting purposes, School Psychologist/Intern and School Nurse shall remain a full-time certificated employee of Anderson
3. School Psychologist/Intern will be dedicated to serving Cottonwood .7 of a full time equivalent and will have designated time in which he/she is located at the Cottonwood school sites
- 4 School Nurse will be dedicated to serving Cottonwood .2 of a full time equivalent and will have designated time in which he/she is located at the Cottonwood school sites.
5. Cottonwood will pay mileage to Anderson for travel between Cottonwood school sites in connection with this providing services to Cottonwood at the approved IRS rate
- 6 The services to be provided include the implementation/delivery of Psychologist Services and IEP eligibility determination Testing materials will be furnished by Anderson and cost is to be reimbursed by Cottonwood School Psychologist will have access to SEIS and Aeries furnished by Cottonwood. This does not include counseling, threat assessments and BIP
7. This agreement is in effect July 1, 2022 and will expire June 30, 2023 Prior to February 1, 2023, the parties will determine in writing whether to continue the agreement for the 2023/24 school year.

Signature below acknowledges agreement with the Memorandum of Understanding between Anderson and Cottonwood, providing services to both districts

Date _____

Doug Geren, Superintendent
Cottonwood Union Elementary School District

Date 2/16/22

Victor M. Hopper
Victor Hopper, Superintendent
Anderson Union High School District

**NINJA COALITION OBSTACLE COURSE
CONTRACT FOR EVENT
SERVICES**

Date: 03/06/2022

Client: Cottonwood Union School District

Event Dates of Operation: May 17-19, 2022

Setup begins: May 16, 2022

Tear down: May 19, 2022

Final total owed: \$33,000

This contract for event Services ("Agreement") is made effective 03/06/2022 by and between, Ninja Coalition INC ("NC"), and Cottonwood Union School District ("Client") NC provides an obstacle course/event Services with obstacles similar to those seen on the American Ninja Warrior TV show (the "Services"), including but not limited to Salmon Ladder, Warped Wall, Spider Wall, Cannonball Alley, Castle Swing, and Floating Steps

NC is willing to provide, and the Client desires to receive, the Services based on this agreement, as follows:

1. **SERVICES.** The Client, or agent of the Client, is contracting for the Services to be provided on May 17 – May 19, 2022. Ninja Coalition agrees to provide a fully equipped 50 x 25 ft. Ninja obstacle Course with course lighting/installation, and additional 12-piece soft play parkour set
Set up will be allowed to begin at 4:00PM on May 16, 2022 and will be allowed the full day following completion of the event, May 19, 2022 for tear down
2. **PROVIDED BY CLIENT AT IT'S EXPENSE.** Client agrees to supply a minimum of 3 staff/volunteers to be available with supervision of participants on Ninja Course for all hours it is in use (Crowd control)
3. **COMPENSATION FOR SERVICES.** The Client and NC agree on the total amount of \$33,000 paid by Client with a \$10,000 nonrefundable deposit due and payable upon execution of this agreement The remaining balance shall be paid on May 31, 2022 upon completion of the event. If payment in full is not made by June 15, 2022, a late penalty of 2% of the total cost shall be imposed and interest shall accrue immediately on the total balance at the lesser of (I) fifteen percent (15%) per year, or (II) the highest rate allowable under applicable law.
4. **CANCELLATION POLICY.** In the event the Client cancels the event or the Services for any reason (including force majeure or inclement weather), all terms of this contract will be terminated and NC will retain the nonrefundable deposit and still be owed the remaining balance. In the event that NC cancels this event, a full refund of all monies paid to NC, including the otherwise nonrefundable deposit will be refunded to Client within 10 days of cancellation
5. **VENUE.** Client shall provide a flat surface for the construction of the course and must confirm that the event site is usable for requested services, including the forklift's ability to be outside at the truck and inside the course space for the setup and teardown of the warped wall and course obstacles. Client shall ensure that both a moving truck and/or a 53-foot dry van with tractor may access this space for delivery and removal of the course Storage / parking space for moving truck and/or 53 - foot dry van with tractor will be provided until removal of course.

6 RESTRICTIONS OF USE. NC shall have the right to refuse or deny any proposed sponsors, participants or other persons or entities that wish to use the Services for a means of promotion. This shall include approval of featured appearances by individuals.

7. PROMOTION. NC shall retain the rights to any pictures or video taken of the event or participants and shall not be prohibited from using these or other information about the event in advertising with others

8. INDEMNIFICATION AS TO THIS AGREEMENT. Each party hereto shall mutually indemnify and hold the other party and other's subsidiaries, parent, affiliates, officers, directors, employees, agents, and assigns harmless from and against any and all claims, costs, liabilities, suits, actions, judgements, losses, demands, expenses and damages of every kind, including, without limitation, reasonable attorney fees, which results from, arises out of or relating to the indemnifying party's breach or alleged breach of any provision of this agreement or any representation or warranty made by it herein.

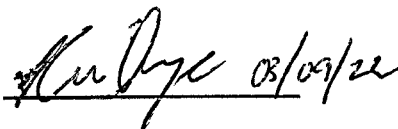
9. INDEMNIFICATION AS TO ALL THIRD-PARTY CLAIMS. NC agrees to indemnify and hold harmless the CLIENT and their insurance carriers, and all others in privity with them, from any and all claims, liabilities or causes of action, including without limitation death, disability, bodily injury, loss of consortium, or any other loss, damage or harm whatsoever arising from individuals participating in the above-referenced EVENT.

10. INSURANCE. At all times relevant to this EVENT, NC shall maintain a general liability insurance policy providing coverage of at least ONE MILLION DOLLARS (\$1,000,000.00) per occurrence. While Client will maintain its own insurance coverage for this EVENT, NC's insurance coverage shall be primary and not seek contribution from any other insurance available to CLIENT.

This contract shall be governed by the laws of the city of Redding in the state of California and any applicable federal law



Signature | Date
Superintendent
CUSD



Signature | Date
Kevin W Crye
Ninja Coalition, INC

Scheduled 02/28/2022 - 03/09/2022

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor			WILGUS FIRE CONTROL, INC (000660/1)	(continued)						(continued)

BatchId

Check Date

PO# P4822-00267

Register #

Total Invoice Amount

1,128 92 Check

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	111,706 31	3,168,932 17	3,057,225 86
13	13,458 74	99,247 67	85,788 93
Total	125,165 05		

Number of Payments	105	
Number of Checks	52	\$125,165 05
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$125,165 05	
Total Unpaid Sales Tax	\$ 00	
Total Expense Amount	\$125,165 05	
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	11	
\$100 - \$499	17	
\$500 - \$999	5	
\$1,000 - \$4,999	14	
\$5,000 - \$9,999	2	
\$10,000 - \$14,999	2	
\$15,000 - \$99,999	1	
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors	1	
? denotes check name different than payment name		
F denotes Final Payment		

APPROVAL DATE _____

Scheduled 02/28/2022 - 03/09/2022

Bank Account COUNTY - County

Report Totals -	Payment Count	105	Check Count	52	ACH Count	0	vCard Count	0	Total Check/Advice Amount	\$125,165 05
										\$335,072 41

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472,
Page Break by Check/Advice? = N, Zero? = Y)

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Payment Register

Scheduled 02/28/2022 - 03/09/2022							Bank Account COUNTY - County			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor AMAZON/ SYNCB (000560/2) P O BOX 530958 ATLANTA, GA 30353-0958										
2021/22	01/07/22	R4822-00223	INSTRUCTIONAL MATERIAL	978774559645	02/28/22	Audit		46 92		46 92
		2022 (004282)	01-060-0000-1573-4310-0001-1000-LC1-BatchId			Check Date		PO# P4822-00223	Register #	
2021/22	01/07/22	R4822-00221	PBIS	998893668396	02/28/22	Audit		12 86		12 86
		2022 (004782)	01-050-0000-0950-4310-1110-1000-LC2-BatchId			Check Date		PO# P4822-00221	Register #	
F	2021/22	01/08/22	R4822-00221	PBIS	838998937483	02/28/22	Audit	205 84		205 84
		2022 (004782)	01-050-0000-0950-4310-1110-1000-LC2-BatchId			Check Date		PO# P4822-00221	Register #	
F	2021/22	02/01/22	R4822-00242	12V 9AH UPS REPLACEMENT BATTERIES (SET OF 6)	898487666638	02/28/22	Audit	122 09		122 09
		2022 (003887)	01-001-0000-2420-4310-0000-2420-LC1-BatchId			Check Date		PO# P4822-00242	Register #	
F	2021/22	02/03/22	R4822-00246	DRINKING FOUNTAIN REPLACEMENT PART	77975594599	02/28/22	Audit	78 68		78 68
		2022 (001244)	01-020-0000-8200-4510-0000-8200-100-BatchId			Check Date		PO# P4822-00246	Register #	
F	2021/22	02/03/22	R4822-00247	MONITORS	935545965779	02/28/22	Audit	386 08		386 08
		2022 (003156)	01-001-0000-2420-5801-0000-2420-LC2-BatchId			386 08				
		2022 (001247)	01-001-0000-2700-4510-0000-2700-100-BatchId			Check Date		PO# P4822-00247	Register #	
F	2021/22	02/04/22	R4822-00223	INSTRUCTIONAL MATERIAL	665995549396	02/28/22	Audit	73 47-		73 47-
		2022 (004282)	01-060-0000-1573-4310-0001-1000-LC1-BatchId			Check Date		PO# P4822-00223	Register #	
Total Invoice Amount								779 00	Check	
Direct Vendor ANDERSON-COTTONWOOD DISP SRVCE (000005/1) PO BOX 541065 LOS ANGELES, CA 90054-1065										
Selection	Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y)								ESCAPE	ONLINE

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Payment Register

Scheduled 02/28/2022 - 03/09/2022 Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor ANDERSON-COTTONWOOD DISP SRVCE (000005/1) (continued)										
2021/22	03/03/22		TRASH SERVICE	2251933-0531-8	03/08/22	Audit		1,164 47		1,164 47
		2022 (002086)	01-001-0000-8240-5510-0000-8200-000-							
2021/22	03/03/22		TRASH SERVICE	2252144-0531-1	03/08/22	Audit		1,115 75		1,115 75
		2022 (002086)	01-001-0000-8240-5510-0000-8200-000-							
Total Invoice Amount								2,280 22	Check	

Direct Vendor AT&T (000043/3) P O BOX 9011 CAROL STREAM, IL 60197-5025										
2021/22	02/19/22		PHONE SERVICE	0000177832357	02/28/22	Audit		557 05		557 05
		2022 (001384)	01-001-0000-7200-5910-0000-7200-000-							
Total Invoice Amount								557 05	Check	

AP Vendor AXNER EXCAVATING (000143/1) 2900 OLD OREGON TRAIL REDDING, CA 96003										
F	2021/22	02/14/22	R4822-00250	INFIELD MIX	L1243650	02/28/22	Audit	3,732 30		3,732 30
			2022 (001245)	01-020-0000-8110-4510-0000-8110-100-						
				BatchId		Check Date		PO# P4822-00250		Register #
Total Invoice Amount								3,732 30	Check	

Direct Vendor BLUE STAR GAS (000796/1) 6775 EASTSIDE ROAD ANDERSON, CA 96007										
2021/22	02/03/22		PROPANE	1306625	02/28/22	Audit		3,310 98		3,310 98
		2022 (001307)	01-001-0000-8260-5510-0000-8200-000-							
Total Invoice Amount								3,310 98	Check	

AP Vendor BOUND TO STAY BOUND BOOKS INC (000076/3) P O BOX 870950 KANSAS CITY, MO 64187-0950										
F	2021/22	02/15/22	R4822-00171	BOOKS	170265	02/28/22	Audit	193 01		193 01
			2022 (001146)	01-020-1100-0180-4210-0000-2420-000-						
				BatchId		Check Date		PO# P4822-00171		Register #
Total Invoice Amount								193 01	Check	

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Payment Register

Scheduled 02/28/2022 - 03/09/2022

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			BROWN PLUMBING (000680/1) 3990 RAILROAD AVE REDDING, CA 96001							
2021/22	02/03/22		CAP WATER LINE	40685	02/28/22	Audit		354 29		354 29
		2022 (001337)	01-020-0000-8200-5630-0000-8200-100-							
								Total Invoice Amount	354 29	Check
Direct Vendor			BUREAU OF EDUCATION & RESEARCH (000842/1) 915 118TH AVENUE SE * PO BOX 96068 BELLEVUE, WA 98009							
2021/22	01/17/22		PO P4822-00235	5066556	02/28/22	Audit		1,395 00		1,395 00
		2022 (001288)	01-050-6500-0200-5210-5760-1110-100-							
								Total Invoice Amount	1,395 00	Check
Direct Vendor			CALIBER OFFICE FURNITURE (000373/1) 8719 AIRPORT RD STE A REDDING, CA 96002							
2021/22	02/21/22		ADDITIONAL DESK DO	COFQ10672	02/28/22	Audit		1,755 37		1,755 37
		2022 (001358)	01-001-0000-7200-5801-0000-7200-000-							
								Total Invoice Amount	1,755 37	Check
Direct Vendor			CALIFORNIA SAFETY CO (000021/1) PO BOX 990956 REDDING, CA 96099-0956							
2021/22	03/04/22		ALARM SERVICE	496621	03/07/22	Audit		142 50		142 50
		2022 (003205)	01-001-0000-0000-5630-0000-3600-000-							
2021/22	03/04/22		ALARM SERVICE	497170	03/07/22	Audit		180 00		180 00
		2022 (001324)	01-050-0000-2700-5630-0000-2700-100-							
2021/22	03/04/22		ALARM SERVICE	497171	03/07/22	Audit		262 50		262 50
		2022 (001335)	01-020-0000-2700-5630-0000-2700-100-							
								Total Invoice Amount	585 00	Check
Direct Vendor			CASCADE UNION ELEM SCHOOL DIST (000094/1) 1645 WEST MILL ST ANDERSON, CA 96007							
2021/22	02/01/22		FEB 2022 TRANSP BILLING	INV22-00290	03/09/22	Audit		7,143 51		7,143 51
		2022 (003205)	01-001-0000-0000-5630-0000-3600-000-							

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y)

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Scheduled 02/28/2022 - 03/09/2022

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Total Invoice Amount 7,143 51 Check

AP Vendor	CDW-G (000159/1) 75 REMITTANCE DR STE 1515 CHICAGO, IL 60675-1515									
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F	2021/22	02/09/22	R4822-00134	PRINTER/WEB CAM	R977664	02/28/22	Audit	463 77		463 77
			2022 (001159)	01-020-1100-2420-4310-0000-2420-100-			231 89			
			2022 (001189)	01-050-1100-2420-4310-1110-1000-100-			231 88			
				BatchId			Check Date	PO# P4822-00134		Register #

Total Invoice Amount 463 77 Check

AP Vendor	COLLABORATIVE CLASSROOM (000985/1) 1001 MARINA VILLAGE PARKWAY, STE 110 ALAMEDA, CA 94501									
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F	2021/22	01/14/22	R4822-00238	INSTRUCTIONAL MATERIALS	INV232913	02/28/22	Audit	224 74		224 74
			2022 (001188)	01-050-1100-0000-4310-1110-1000-100-			Check Date	PO# P4822-00238		Register #

Total Invoice Amount 224 74 Check

Direct Vendor	COTTONWOOD CHAMBER OF COMMERCE (000052/1) PO BOX 584 COTTONWOOD, CA 96022									
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	2021/22	02/02/22		BUSINESS MEMBERSHIP	679	02/28/22	Audit	50 00		50 00
			2022 (001300)	01-001-0000-7200-5310-0000-7200-000-						

Total Invoice Amount 50 00 Check

Direct Vendor	COTTONWOOD WATER DISTRICT (000002/1) PO BOX 2130 COTTONWOOD, CA 96022									
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	2021/22	03/15/22		WATER	FEB 2022	02/28/22	Audit	365 19		365 19
			2022 (001309)	01-001-0000-8230-5510-0000-8200-000-						

Total Invoice Amount 365 19 Check

Direct Vendor	CRESSWELL PHYSICAL THERAPY (000271/1) PO BOX 492006 REDDING, CA 96049									
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	2021/22	02/10/22		OT SERVICES	172	02/28/22	Audit	1,112 50		1,112 50
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Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y)

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Payment Register

Scheduled 02/28/2022 - 03/09/2022 Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		CRESSWELL PHYSICAL THERAPY (000271/1) (continued)								
2021/22	02/10/22		OT SERVICES	172 (continued)	02/28/22	Audit		(continued)		
		2022 (002527)	01-001-6500-0204-5101-5760-1190-100-							
2021/22	02/21/22		OT SERVICES	173	02/28/22	Audit		3,350 00		3,350 00
		2022 (002527)	01-001-6500-0204-5101-5760-1190-100-							
Total Invoice Amount								4,462 50	Check	

Direct Vendor		CROSS PETROLEUM (000083/1) PO BOX 492200 REDDING, CA 96049-2200								
2021/22	02/15/22		FUEL	CL17833	02/28/22	Audit		2,329 41		2,329 41
		2022 (003195)	01-001-0000-0000-4601-0000-3600-000-					2,139 19		
		2022 (001250)	01-001-0000-8120-4510-0000-8110-100-					71 04		
		2022 (001889)	13-001-5310-0000-4510-0000-3700-000-					119 18		
2021/22	02/28/22		TRANS FUEL	CL18210	03/01/22	Audit		1,045 58		1,045 58
		2022 (003195)	01-001-0000-0000-4601-0000-3600-000-							
Total Invoice Amount								3,374 99	Check	

AP Vendor		DEEP SPACE SPARKLE, INC (000916/1) 1222 STATE ST STE 250 SANTA BARBARA, CA 93101-2653								
F	2021/22	03/01/22	R4822-00268	INST MATERIAL	DSS-0682295	03/02/22	Audit	336 00		336 00
			2022 (001182)	01-020-6300-0000-4310-1110-1000-LC1-						
				BatchId			Check Date	PO# P4822-00268	Register #	
Total Invoice Amount								336 00	Check	

Direct Vendor		DEPT OF INDUSTRIAL RELATIONS ACCTG (000429/2) P O BOX 511232 LOS ANGELES, CA 90051-3030								
2021/22	02/18/22		ELEVATOR ANNUAL INSPECTION	E 1865571 SA	03/09/22	Audit		125 00		125 00
		2022 (001358)	01-001-0000-7200-5801-0000-7200-000-							
Total Invoice Amount								125 00	Check	

Direct Vendor		EMPLOYMENT DEVELOPMENT DEPT (000316/1) PO BOX 989061 WEST SACRAMENTO, CA 95798-9061								
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ReqPay05a

Payment Register

Scheduled 02/28/2022 - 03/09/2022 Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		EMPLOYMENT DEVELOPMENT DEPT (000316/1) (continued)								
2021/22	01/31/22		UI 4TH QUARTER 2021	L1801628944	03/08/22	Audit		75 05		75 05
		2022 (000563)	01-001-0000-1110-3501-1110-1000-000-			39 02				
		2022 (000623)	01-001-0000-1110-3502-1110-1000-000-			36 03				
Total Invoice Amount								75 05	Check	

Direct Vendor		FIRST NATIONAL BANK OMAHA MASTERCARD (000129/1) PO BOX 2818 OMAHA, NE 68103-2818								
2021/22	03/06/22		ZOOM 03/2022	INV136720488	03/07/22	Audit		14 99		14 99
		2022 (001358)	01-001-0000-7200-5801-0000-7200-000-							
Total Invoice Amount								14 99	Check	

Direct Vendor		FRANZ FAMILY BAKERIES (000537/1) P O BOX 742654 LOS ANGELES, CA 90074-2654								
2021/22	02/14/22		BAKERY	143028002988	02/28/22	Audit		168 00		168 00
		2022 (001890)	13-001-5310-0000-4710-0000-3700-000-							
Total Invoice Amount								168 00	Check	

AP Vendor		GIBSON HEATING & AC (000711/1) 1153 PRESTIGE WAY REDDING, CA 96003								
F	2021/22	02/15/22	R4822-00240	GIRLS LOCKER ROOM AC	40146	02/28/22	Audit	255 60		255 60
			2022 (001337)	01-020-0000-8200-5630-0000-8200-100-						
						BatchId	Check Date	PO# P4822-00240	Register #	
Total Invoice Amount								255 60	Check	

Direct Vendor		GOLD STAR FOODS, INC (000630/2) P O BOX 4328 ONTARIO, CA 91761								
2021/22	02/02/22		FOOD	4624690	02/28/22	Audit		758 54		758 54
		2022 (001890)	13-001-5310-0000-4710-0000-3700-000-							
2021/22	02/02/22		FOOD	4630936	02/28/22	Audit		404 02		404 02
		2022 (001890)	13-001-5310-0000-4710-0000-3700-000-							
Total Invoice Amount								1,162 56	Check	

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y) ESCAPE ONLINE

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Payment Register

Scheduled 02/28/2022 - 03/09/2022										Bank Account COUNTY - County
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		INDEPENDENT ED PROGRAMS (000547/1) 1756 SOUTH ST ANDERSON, CA 96007								
2021/22	02/28/22		IEP FEB 2022	CWUSD022022	03/01/22	Audit		9,945 00		9,945 00
		2022 (001371)	01-001-6500-0203-5805-5760-1180-100-							
2021/22	02/28/22		GROUP COUNSELING SESSIONS	CWUSDNPA022022	03/04/22	Audit		150 00		150 00
		2022 (001371)	01-001-6500-0203-5805-5760-1180-100-							
Total Invoice Amount								10,095 00	Check	
Direct Vendor		LAUNDRY WORLD (000141/1) PO BOX 98 ANDERSON, CA 96007								
2021/22	01/19/22		LAUNDRY SERVICES	247217	02/28/22	Audit		67 69		67 69
		2022 (001306)	01-001-0000-8250-5510-0000-8200-000-							
Total Invoice Amount								67 69	Check	
Direct Vendor		MT SHASTA SPRING WATER (000036/1) 1878 TWIN VIEW BLVD REDDING, CA 96003-1501								
2021/22	02/01/22		LATE FEE	194971	02/28/22	Audit		10 00		10 00
		2022 (001247)	01-001-0000-2700-4510-0000-2700-100-							
2021/22	02/09/22		BUS YARD WATER SERVICE	196660	02/28/22	Audit		6 75		6 75
		2022 (003223)	01-001-0000-0000-4510-0000-3600-100-							
2021/22	02/09/22		WATER SERVICE	196662	02/28/22	Audit		22 00		22 00
		2022 (001247)	01-001-0000-2700-4510-0000-2700-100-							
Total Invoice Amount								38 75	Check	
Direct Vendor		MTN VALLEY SP ED JPA (000934/1) 10140 OREGON TRL REDDING, CA 96003								
2021/22	03/09/22		SPECIAL ED SERVICES	INV22-00116	03/09/22	Audit		48,056 24		48,056 24
			7/1-2/28/2022							
		2022 (004218)	01-001-0000-3140-5801-0000-3140-100-				6,916 73			
		2022 (006346)	01-001-3213-3120-5801-0000-3120-100-				3,356 01			

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y)

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Payment Register

Scheduled 02/28/2022 - 03/09/2022										Bank Account COUNTY - County
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor MTN VALLEY SP ED JPA (000934/1) (continued)										
2021/22	03/09/22		SPECIAL ED SERVICES 7/1-2/28/2022	INV22-00116 (continued)	03/09/22	Audit		(continued)		
		2022 (004951)	01-001-6500-0000-5801-5001-2110-100-					6,104 83		
		2022 (005189)	01-001-6500-0200-5801-5760-1110-100-					15,224 67		
		2022 (005162)	01-001-6500-0200-5805-7110-1110-100-					16,454 00		
Total Invoice Amount								48,056 24	Check	
Direct Vendor NINJA COALITION INV (000989/1) 215 LAKE VLVD SUITE 824 REDDING, CA 96003										
2021/22	03/07/22		NINJA GYM	1006	03/09/22	Audit		10,000 00		10,000 00
		2022 (006435)	01-001-3215-0000-5801-1110-1000-000-							
Total Invoice Amount								10,000 00	Check	
Direct Vendor NORTH STATE GROCERY, INC (000476/1) P O BOX 439 COTTONWOOD, CA 96022										
2021/22	02/25/22		PRESCHOOL FOOD	003402283664	02/28/22	Audit		9 06		9 06
		2022 (004765)	01-060-0000-1573-4710-0001-3700-LC1-							
Total Invoice Amount								9 06	Check	
AP Vendor OFFICE DEPOT, INC (000091/4) PO BOX 29248 PHOENIX, AZ 85038-9248										
2021/22	02/04/22	R4822-00243	INSTRUCTIONAL MATERIAL	226333456001	02/28/22	Audit		434 17		434 17
		2022 (001188)	01-050-1100-0000-4310-1110-1000-100- BatchId			Check Date	PO# P4822-00243		Register #	
2021/22	02/04/22	R4822-00243	INSTRUCTIONAL MATERIAL	226356350001	02/28/22	Audit		202 21		202 21
		2022 (001188)	01-050-1100-0000-4310-1110-1000-100- BatchId			Check Date	PO# P4822-00243		Register #	
F	2021/22	02/04/22	R4822-00245	INK	226657211001	02/28/22	Audit	54 38		54 38
		2022 (001159)	01-020-1100-2420-4310-0000-2420-100- BatchId			Check Date	PO# P4822-00245		Register #	
2021/22	02/06/22	R4822-00243	INSTRUCTIONAL MATERIAL	226356351001	02/28/22	Audit		81 27		81 27

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

ReqPay05a

Payment Register

Scheduled 02/28/2022 - 03/09/2022

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor			OFFICE DEPOT, INC (000091/4)		(continued)		(continued)				
2021/22	02/06/22	R4822-00243	INSTRUCTIONAL MATERIAL	226356351001	02/28/22	Audit		(continued)			
		2022 (001188)	01-050-1100-0000-4310-1110-1000-100-BatchId			Check Date		PO# P4822-00243		Register #	
2021/22	02/08/22	R4822-00243	INSTRUCTIONAL MATERIAL	226333456002	02/28/22	Audit		142 64		142 64	
		2022 (001188)	01-050-1100-0000-4310-1110-1000-100-BatchId			Check Date		PO# P4822-00243		Register #	
2021/22	02/15/22	R4822-00251	INSTRUCTIONAL MATERIAL	226376901001	02/28/22	Audit		116 54		116 54	
		2022 (004282)	01-060-0000-1573-4310-0001-1000-LC1-BatchId			Check Date		PO# P4822-00251		Register #	
2021/22	02/15/22	R4822-00251	INSTRUCTIONAL MATERIAL	226429480001	02/28/22	Audit		21 16		21 16	
		2022 (004282)	01-060-0000-1573-4310-0001-1000-LC1-BatchId			Check Date		PO# P4822-00251		Register #	
F	2021/22	02/22/22	R4822-00241	INST MATERIAL	225897745001	02/28/22	Audit	991 79		991 79	
		2022 (001162)	01-020-1100-0000-4310-1110-1000-100-BatchId			Check Date		PO# P4822-00241		Register #	
F	2021/22	02/22/22	R4822-00261	OFFICE SUPPLIES	227264565001	03/01/22	Audit	95 14		95 14	
		2022 (001247)	01-001-0000-2700-4510-0000-2700-100-BatchId			Check Date		PO# P4822-00261		Register #	
F	2021/22	02/22/22	R4822-00262	OFFICE/ INST MATIERALS	228997011001	03/01/22	Audit	371 40		371 40	
		2022 (001242)	01-020-0000-2700-4510-0000-2700-100-BatchId			153 70					
		2022 (001162)	01-020-1100-0000-4310-1110-1000-100-BatchId			217 70					
						Check Date		PO# P4822-00262		Register #	
Total Invoice Amount								2,510 70	Check		

AP Vendor	ORIENTAL TRADING CO (000603/1) P O BOX 2308 OMAHA, NE 68103-2308									
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2021/22	01/17/22	R4822-00239	LIBRARY REWARDS	714535041-01	02/28/22	Audit		109 03		109 03
		2022 (001204)	01-050-1100-0180-4310-0000-2420-100-BatchId			Check Date		PO# P4822-00239		Register #
F	2021/22	02/15/22	R4822-00249	INSTRUCTIONAL MATERIAL	715032893-01	03/01/22	Audit	109 31		109 31

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05a

Payment Register

Scheduled 02/28/2022 - 03/09/2022 Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor			ORIENTAL TRADING CO (000603/1)		(continued)		(continued)			
F	2021/22	02/15/22	R4822-00249	INSTRUCTIONAL MATERIAL	715032893-01	03/01/22	Audit	(continued)		
		2022	(004282)	01-060-0000-1573-4310-0001-1000-LC1-BatchId			Check Date	PO# P4822-00249	Register #	
F	2021/22	02/24/22	R4822-00239	LIBRARY REWARDS	714987293-01	02/28/22	Audit	30 02-		30 02-
		2022	(001204)	01-050-1100-0180-4310-0000-2420-100-BatchId			Check Date	PO# P4822-00239	Register #	
Total Invoice Amount								188 32	Check	

Direct Vendor		PRODUCERS DAIRY (000203/1) PO BOX 1231 FRESNO, CA 93715-1231								
2021/22	02/07/22			DAIRY	6352203842	02/28/22	Audit	227 39		227 39
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	02/07/22			DAIRY	6352203843	02/28/22	Audit	246 03		246 03
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	02/10/22			DAIRY	2352204186	02/28/22	Audit	317 88		317 88
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	02/14/22			DAIRY	6352204521	02/28/22	Audit	644 34		644 34
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	02/14/22			DAIRY	6352204522	02/28/22	Audit	188 32		188 32
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	02/17/22			DAIRY	6352204857	02/28/22	Audit	242 46		242 46
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	02/17/22			DAIRY	6352204858	02/28/22	Audit	265 28		265 28
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	02/28/22			PRODUCE	6352205924	03/01/22	Audit	264 12		264 12
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	02/28/22			DAIRY	6352205926	03/08/22	Audit	360 41		360 41
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	03/03/22			DAIRY	6352206258	03/08/22	Audit	327 33		327 33
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						
2021/22	03/03/22			DAIRY	6352206259	03/08/22	Audit	172 72		172 72
		2022	(001890)	13-001-5310-0000-4710-0000-3700-000-						

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y) ESCAPE ONLINE

ReqPay05a

Payment Register

Scheduled 02/28/2022 - 03/09/2022 Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Total Invoice Amount 3,256 28 Check

Direct Vendor	PROFESSIONAL EXTERMINATORS (000403/1) PO BOX 991507 REDDING, CA 96099									
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2021/22	02/16/22		PEST SERVICE	65215	02/28/22	Audit		45 00		45 00
			2022 (004214) 01-020-0000-8110-5801-0000-8110-100-							

Total Invoice Amount 45 00 Check

Direct Vendor	PROPACIFIC FRESH (000491/1) P O BOX 1069 DURHAM, CA 95938									
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2021/22	02/04/22		PRODUCE	6914519	02/28/22	Audit		566 29		566 29
			2022 (001890) 13-001-5310-0000-4710-0000-3700-000-							

2021/22	02/11/22		PRODUCE	6915855	02/28/22	Audit		785 47		785 47
			2022 (001890) 13-001-5310-0000-4710-0000-3700-000-							

2021/22	02/28/22		PRODUCE	6918188	02/28/22	Audit		691 08		691 08
			2022 (001890) 13-001-5310-0000-4710-0000-3700-000-							

Total Invoice Amount 2,042 84 Check

Direct Vendor	QUADIENT LEASING USA, INC (000917/1) DEPT 3682 P O BOX 123682 DALLAS, TX 75312-3682									
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2021/22	02/16/22		POSTAGE LEASING	N9282393	02/28/22	Audit		566 27		566 27
			2022 (001311) 01-001-0000-7200-5610-0000-7200-000-							

Total Invoice Amount 566 27 Check

AP Vendor	RAY MORGAN COMPANY (000561/1) 3131 ESPLANADE CHICO, CA 95973									
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F	2021/22	02/10/22	R4822-00244	SUPPLIES	3617455	03/01/22	Audit	189 83		189 83
			2022 (001257) 01-050-0000-2700-4510-0000-2700-100-							
			2022 (001188) 01-050-1100-0000-4310-1110-1000-100-							

BatchId

189 83

Check Date

PO# P4822-00244

Register #

Total Invoice Amount 189 83 Check

Direct Vendor	REDDING TAQUERIA (000988/1) 3505 RHONDA ROAD COTTONWOOD, CA 96022									
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Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472,
Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE [ONLINE](#)

ReqPay05a

Payment Register

Scheduled 02/28/2022 - 03/09/2022										Bank Account COUNTY - County
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		REDDING TAQUERIA (000988/1)			(continued)					
2021/22	02/28/22		STAFF MTG SUPPLIES	99549383	03/01/22	Audit		600 00		600 00
		2022 (001359) 01-001-0000-2700-5801-0000-2700-000-								
								Total Invoice Amount	600 00	Check
Direct Vendor		RYAN'S LAWN CARE (000526/5) 3873 WOLVERINE DR REDDING, CA 96001								
2021/22	03/05/22		LAWN SERVICE CALL	2166	03/07/22	Audit		375 00		375 00
		2022 (004214) 01-020-0000-8110-5801-0000-8110-100-								
								Total Invoice Amount	375 00	Check
Direct Vendor		SCP DISTRIBUTORS LLC (000812/1) PO BOX 80248 CITY OF INDUSTRY, CA 91716								
2021/22	07/19/21		CREDIT MEMO	SN066320	02/28/22	Audit		60 00-		60 00-
		2022 (001254) 01-001-0000-8210-4510-0000-8200-100-								
2021/22	08/16/21		CREDIT MEMO	SN068640	02/28/22	Audit		100 00-		100 00-
		2022 (001254) 01-001-0000-8210-4510-0000-8200-100-								
2021/22	09/07/21		CREDIT MEMO	SN070159	02/28/22	Audit		100 00-		100 00-
		2022 (001254) 01-001-0000-8210-4510-0000-8200-100-								
2021/22	09/20/21		CREDIT MEMO	SN070968	02/28/22	Audit		50 00-		50 00-
		2022 (001254) 01-001-0000-8210-4510-0000-8200-100-								
2021/22	02/01/22		POOL SERVICE	SN075926	02/28/22	Audit		686 46		686 46
		2022 (001254) 01-001-0000-8210-4510-0000-8200-100-								
2021/22	02/02/22		CREDIT MEMO	SN076030	03/01/22	Audit		140 00-		140 00-
		2022 (001254) 01-001-0000-8210-4510-0000-8200-100-								
								Total Invoice Amount	236 46	Check
AP Vendor		SHASTA FARM & EQUIPMENT (000764/2) P O BOX 1146 COTTONWOOD, CA 96022								
2021/22	03/03/22	R4822-00257	INST MATERIAL	31460-8545	03/08/22	Audit		43 41		43 41
		2022 (004128) 01-020-0100-2209-4310-1110-1000-LC2-								
					BatchId	Check Date	PO# P4822-00257	Register #		

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

ReqPay05a

Payment Register

Scheduled 02/28/2022 - 03/09/2022 Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Total Invoice Amount 43 41 Check

AP Vendor		SIERRA PRINTING (000058/1) PO BOX 619 COTTONWOOD, CA 96022-0619								
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F	2021/22	03/08/22	R4822-00272	BRD MTG SUPPLIES	16348	03/08/22	Audit	30 03		30 03
			2022 (001247)	01-001-0000-2700-4510-0000-2700-100-						
				BatchId			Check Date	PO# P4822-00272	Register #	

Total Invoice Amount 30 03 Check

Direct Vendor		STATE OF CALIFORNIA DEPARTMENT OF JUSTICE (000111/1) ACCOUNTING OFFICE PO BOX 944255 SACRAMENTO, CA 94244-2550								
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	2021/22	03/02/22		FINGERPRINT	565653	03/08/22	Audit	49 00		49 00
			2022 (001360)	01-001-0000-7207-5801-0000-7200-000-						

Total Invoice Amount 49 00 Check

Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000169/1) PO BOX 138007 SACRAMENTO, CA 95813-8007								
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	2021/22	02/03/22		FOOD	331567818	02/28/22	Audit	746 70		746 70
			2022 (001889)	13-001-5310-0000-4510-0000-3700-000-			170 47			
			2022 (001890)	13-001-5310-0000-4710-0000-3700-000-			499 82			
			2022 (001891)	13-001-5310-0000-4790-0000-3700-000-			76 41			

	2021/22	02/10/22		FOOD	331578025	02/28/22	Audit	686 54		686 54
			2022 (001890)	13-001-5310-0000-4710-0000-3700-000-			559 19			
			2022 (001891)	13-001-5310-0000-4790-0000-3700-000-			127 35			

	2021/22	02/17/22		FOOD	331586907	02/28/22	Audit	815 51		815 51
			2022 (001890)	13-001-5310-0000-4710-0000-3700-000-			628 89			
			2022 (001891)	13-001-5310-0000-4790-0000-3700-000-			186 62			

Total Invoice Amount 2,248 75 Check

Direct Vendor		THE DANIELSON COMPANY (000495/1) 435 SOUTHGATE COURT CHICO, CA 95928								
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	2021/22	02/04/22		FOOD	269868	02/28/22	Audit	992 99		992 99
			2022 (001890)	13-001-5310-0000-4710-0000-3700-000-						

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y) ESCAPE ONLINE

Scheduled 02/28/2022 - 03/09/2022										Bank Account COUNTY - County
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		THE DANIELSON COMPANY (000495/1)			(continued)		(continued)			
2021/22	02/11/22		FOOD	270535	02/28/22	Audit		1,977 05		1,977 05
	2022	(001890)	13-001-5310-0000-4710-0000-3700-000-			1,689 38				
	2022	(001891)	13-001-5310-0000-4790-0000-3700-000-			287 67				
								Total Invoice Amount	4,253 92	Check
Direct Vendor		TRI-COUNTIES BANK (000371/2) P O BOX 60532 CITY OF INDUSTRY, CA 91716-0532								
2021/22	03/01/22		PRESCHOOL SUPPLIES	3737-4	03/02/22	Audit		188 50		188 50
	2022	(004764)	01-060-0000-1573-4510-0001-2700-LC1-			58 78				
	2022	(004765)	01-060-0000-1573-4710-0001-3700-LC1-			129 72				
								Total Invoice Amount	188 50	Check
Direct Vendor		US BANK EQUIPMENT FINANCE (000558/1) P O BOX 790448 ST LOUIS, MO 63179-0448								
2021/22	02/23/22		COPIERS	466112265	02/28/22	Audit		5,092 57		5,092 57
	2022	(001312)	01-020-1100-1120-5610-1110-1000-100-			2,546 28				
	2022	(001321)	01-050-1100-1120-5610-1110-1000-100-			2,546 29				
								Total Invoice Amount	5,092 57	Check
Direct Vendor		US OMNI & TSACG COMPLIANCE (000986/1) PO BOX 2799 FORT WALTON BEACH, FL 32549								
2021/22	02/17/22		403BS	76751	02/28/22	Audit		28 20		28 20
	2022	(001358)	01-001-0000-7200-5801-0000-7200-000-							
								Total Invoice Amount	28 20	Check
Direct Vendor		VALLEY WEST ACE HARDWARE (000241/1) 20639 GAS POINT RD COTTONWOOD, CA 96022								
2021/22	02/02/22		MAINT SUPPLIES	073150	03/08/22	Audit		22 51		22 51
	2022	(001245)	01-020-0000-8110-4510-0000-8110-100-							
2021/22	02/08/22		MAINT SUPPLIES	073197	03/08/22	Audit		13 93		13 93

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05a

Payment Register

Scheduled 02/28/2022 - 03/09/2022										Bank Account COUNTY - County
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		VALLEY WEST ACE HARDWARE (000241/1)			(continued)		(continued)			
2021/22	02/08/22		MAINT SUPPLIES	073197 (continued)	03/08/22	Audit		(continued)		
	2022	(001245)	01-020-0000-8110-4510-0000-8110-100-							
2021/22	02/11/22		MIANT SUPPLIES	073234	03/08/22	Audit		32 98		32 98
	2022	(001245)	01-020-0000-8110-4510-0000-8110-100-							
2021/22	02/16/22		MAINT SUPPLIES	073300	03/08/22	Audit		15 00		15 00
	2022	(001245)	01-020-0000-8110-4510-0000-8110-100-							
2021/22	02/16/22		MAINT SUPPLIES	073305	03/08/22	Audit		16 28		16 28
	2022	(001245)	01-020-0000-8110-4510-0000-8110-100-							
2021/22	02/16/22		MAINT SUPPLIES	073308	03/08/22	Audit		17 94		17 94
	2022	(001245)	01-020-0000-8110-4510-0000-8110-100-							
Total Invoice Amount								118 64	Check	
Direct Vendor		VERIZON WIRELESS (000208/2) P O BOX 660108 DALLAS, TX 75266-0108								
2021/22	02/17/22		HOT SPOTS	9899770054	02/28/22	Audit		104 37		104 37
	2022	(006390)	01-001-3212-2420-5801-1110-1000-000-1/18/22-2/17/22							
Total Invoice Amount								104 37	Check	
Direct Vendor		WELCH ENTERPRISES (000762/1) P O BOX 494583 REDDING, CA 96049								
2021/22	03/04/22		PORTA POTTY RENTAL	14257	03/08/22	Audit		437 18		437 18
	2022	(001316)	01-001-0000-8200-5610-0000-8200-100-							
Total Invoice Amount								437 18	Check	
Direct Vendor		WILGUS FIRE CONTROL, INC (000660/1) 1703 SONOMA ST REDDING, CA 96001								
2021/22	01/20/22		ANSUL SYSTEM SERVICE	36917	03/03/22	Audit		207 21		207 21
	2022	(001893)	13-001-5310-0000-5630-0000-3700-000-							
F	2021/22	03/03/22	R4822-00267	REPLACE FIRE HOSES	140061	03/03/22	Audit	921 71		921 71
	2022	(001244)	01-020-0000-8200-4510-0000-8200-100-							

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 025472, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE **ONLINE**

**COTTONWOOD UNION SCHOOL DISTRICT
2021/2022 SECOND INTERIM BUDGET
March 15, 2022**

AB1200/AB 256 requires the Board of Trustees to certify twice a year the status of the District’s financial obligations. The Second Interim Report for period July 1, 2021, through January 31, 2022, provides financial information that has become available since the 2020-2021 budget adoption in June 2021. Highlighted below are the notable budget assumptions and changes since the First Interim Budget in December 2021

Enrollment: The October 2021 CBEDS enrollment was **920** students, a **decrease of 28 students** from last year’s CBEDS count **However, since CBEDS day this year, October 6, 2021, the district’s enrollment has decreased even further** The current enrollment is approximately **905** students Therefore, the assumptions for the First Interim Budget AND Second Interim Budget were based on an enrollment of 905 for the current year and subsequent years’ projections were reduced as well

	<u>Enrollment</u>	<u>ADA</u>
2021/22	905	899.84 (P-2 from 2019/20)
2022/23	866	822.70
2023/24	862	818.90

Number of Teachers: The school district currently has a teaching staff of **53.0 FTE**, which includes the two curriculum coaches This is an increase of 5.0 FTE above last year

REVENUES

	2021-22 Adopted Budget	2021-22 First Interim	2021-22 Second Interim	Change
Revenue Limit (LCFF)	\$8,892,544	\$8,841,661	\$8,843,254	\$1,593
Federal Revenue	\$3,075,934	\$1,832,901	\$2,019,331	\$186,430
State Revenue	\$1,355,374	\$1,629,538	\$1,303,650	-\$325,888
Local Revenue	\$867,721	\$917,797	\$911,297	-\$6,500
Other Income Source				
Total Revenue	\$14,191,573	\$13,221,897	\$13,077,532	-\$144,365

The **LCFF Revenue** decreased by \$1,593

Federal Revenue increased overall by \$186,430. New Resources 3216-3218 are now budgeted for a total of \$156,781 Title I, II and IV all increased for a total of \$42,475. ESSER funds decreased by (\$1,619), Forest Reserve decreased (\$1,447)

State Revenue decreased by (\$325,888) Expanded Learning Opportunities (ELO) Grants (Resc 7425-7426) decreased (\$454,210), these funds were split between four additional resources in the

Federal Revenue sections. Lottery increased \$35,590, ASES increased \$30,017 and In Person Instruction grant increased \$62,601 since First Interim

Local revenue decreased (\$6,500) Interest decreased (\$6,000), Miscellaneous Revenue increased \$4,000, and Field Trip Revenue decreased (\$2,500).

EXPENDITURES

	2021-22 Adopted Budget	2021-22 First Interim	2021-22 Second Interim	Change
Certificated Salaries	\$4,846,561	\$4,760,254	\$4,770,638	\$10,384
Classified Salaries	\$1,807,448	\$1,844,466	\$1,767,269	-\$77,197
Employee Benefits	\$2,846,056	\$2,845,857	\$2,834,380	-\$11,477
Books & Supplies	\$424,065	\$674,043	\$663,420	-\$10,623
Services & Other Exp's	\$2,174,457	\$2,345,887	\$2,480,375	\$134,488
Capital Outlay	\$135,000	\$180,000	\$180,000	\$0
Other Outgo	\$46,922	\$46,922	\$46,922	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0
Interfund Transfers Out	\$65,000	\$65,000	\$65,000	\$0
Total Expenditures	\$12,345,509	\$12,762,429	\$12,808,004	\$45,575

Certificated Salaries for Second Interim are based on 53 0 FTE teachers, no change from First Interim

Classified Salaries for Second Interim are based on 46 97 FTE, no change from First Interim

Employee Benefits decreased (\$11,477) related to decrease in salaries

Books & Supplies decreased (\$10,623) due to minor reductions in Inst Materials.

Services & Other Exp's increased \$134,488 There are two students in a Special Ed classroom at Columbia that were not included in the First Interim Budget which increased the budget \$34,849

The ASES program expenses increased \$30,017. Electricity increased \$20,000 Student services increased \$40,750 (Resc 3216) Other smaller adjustments were made to make up the difference

Capital Outlay no change.

Other Outgo – no change.

Interfund Transfers Out – no change

INCREASE IN ENDING BALANCE/DEFICIT SPENDING

The district is projecting to surplus **\$269,528**

ENDING FUND BALANCE

The Second Interim budget has a projected ending fund balance of **\$4,155,185**.

(See separate sheet with breakdown of Ending Fund Balance Components)

CASH BALANCE

The district is projected to have a **positive cash balance on June 30, 2022 of \$3,300,093**

(See separate sheet "Cashflow Worksheet" for projected monthly cash breakdown)

FUTURE REVENUE. The district expects to receive **\$258,384 in ELO-P (Expanded Learning Opportunity Program)** funds. These funds are not budgeted in the current year as the district has not finalized a plan for the expenditures. This revenue is included beginning in the 2022/2023 year and is ongoing.

The district will also receive **\$116,655 in UPK (Universal Pre-Kindergarten Grant)** funds beginning in 2022/2023. These are not included in the MYP at this time.

MULTI-YEAR PROJECTION

(See separate sheet "Comparison of Revenues and Expenditures – 2021/2022 Second Interim Budget MYP Recap")

CERTIFICATION

The Second Interim Report is submitted with a **Positive Certification**

OTHER FUNDS

Cafeteria Fund (Fund 13) has a beginning balance of \$87,746.

A \$35,000 contribution is budgeted from the General Fund. Revenues seem to have increased dramatically since First Interim so budget was increased \$133,000. **Projected Ending Balance: \$148,288.**

Retiree Fund (Fund 20) has a beginning balance of \$203,919.

No expenses are budgeted. Estimated interest of \$1,200.

Projected Ending Balance: \$205,119.

Capital Facilities Fund (Fund 25) has a beginning balance of \$15,039. Estimated revenue from developer fees is \$109,495, Interest Revenue estimated at \$250. Fees for SCOE to collect these fees are budgeted at \$1,027. This fund is budgeted to pay \$46,922 of the \$93,844 lease payment for the North Cottonwood Kindergarten Classrooms. This is payment number 4 of 30. **Projected Ending Balance: \$76,835.**

Special Reserve Fund for Capital Outlay Projects (Fund 40) has a beginning balance of \$85,883. A contribution of \$30,000 from the General Fund is budgeted. **Projected Ending Balance: \$116,433.**

Bond Interest and Redemption Fund (Fund 51) has a beginning balance of \$260,710. The bond payment this year is budgeted at \$204,185. **Projected Ending Balance: \$232,142.**

Ending Balance Components
2021-22 Second Interim Budget

	2021-22 Adopted Budget	2021-22 First Interim	2021-22 Second Interim	Change
<u>UNRESTRICTED</u>				
Rev Cash/Ppds/Stores	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Economic Uncertainty	\$ 619,710	\$ 638,123	\$ 640,405	\$ 2,282
Prepaid Expenses				
Other Assignments				
Lottery-Site 20	\$ 78,816	\$ 78,816	\$ 83,200	\$ 4,384
Lottery-Site 50	\$ 26,200	\$ 12,795	\$ 20,845	\$ 8,050
EPA (Assigned for Teacher Salaries)				
Assigned for Future District Priorities	\$ 3,291,569	\$ 3,189,936	\$ 3,175,537	\$ (14,399)
Future Bus Fleet Replacement	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Future Technology Needs	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Future Textbook Purchases	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Future Sp Ed Student Needs	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Future Staffing Needs/Growth	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
Future Cash Flow Needs	\$ 2,016,569	\$ 1,914,936	\$ 1,900,537	\$ (14,399)
Undesignated	\$ -	\$ -	\$ -	
Total Unrestricted	\$ 4,018,295	\$ 3,921,670	\$ 3,921,987	\$ 317
<u>RESTRICTED</u>				
Medi-Cal	\$ 330	\$ -	\$ -	\$ -
Lottery				
Site 20	\$ -	\$ -	\$ 8,545	\$ 8,545
Site 50	\$ 59,810	\$ 59,890	\$ 68,434	\$ 8,544
ESSER I Funding (Resc 3210)	\$ -	\$ -	\$ -	\$ -
ESSER II Funding (Resc 3212)	\$ 464,399	\$ -	\$ -	\$ -
ESSER III Funding (Resc 3213)	\$ 696,866	\$ -	\$ -	\$ -
ESSER III Funding (Resc 3214) 20% for LLM	\$ 164,587	\$ -	\$ -	\$ -
Gov Emerg Relief Fund (Resc 3215)	\$ -	\$ -	\$ -	\$ -
Educator Effectiveness (Resc 6266)	\$ -	\$ 156,219	\$ 156,219	\$ -
Expanded Learning Opp (ELO) (Resc 7425,7426)	\$ -	\$ 207,346	\$ -	\$ (207,346)
Total Restricted	\$ 1,385,992	\$ 423,455	\$ 233,198	\$ (190,257)
TOTAL Ending Balance	\$ 5,404,287	\$ 4,345,125	\$ 4,155,185	\$ (189,940)

**Cottonwood Union Elementary
Cashflow Worksheet
2021/22 Second Interim Budget**

	Object	January	February	March	April	May	June	Accruals / Adjustments	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name)		January							
A BEGINNING CASH	9110	4,075,707	4,172,831	3,822,162	3,475,943	3,344,507	3,320,037		
B RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	430,595	614,484	614,484	614,484	614,484	0	661,141	6,827,604
EPA	8012	0	0	0	0	0	0	0	0
Property Taxes	8020-8079	10,463	0	0	0	0	1,024,011	0	2,560,052
Miscellaneous Funds	8080-8099	(38,755)	(45,784)	(90,695)	(45,298)	(45,347)	(74,716)	0	(544,402)
Federal Revenue	8100-8299	135,410	0	24,526	120,976	27,015	975,287	282,868	2,019,331
Other State Revenue	8300-8599	290,106	0	31,023	31,322	261,398	(171,602)	510,062	1,303,650
Other Local Revenue	8600-8799	93,363	51,135	63,732	36,740	90,137	75,347	170,197	911,297
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0
TOTAL RECEIPTS		921,182	619,835	643,070	758,224	947,687	1,828,326	1,624,268	13,077,532
C DISBURSEMENTS									
Certificated Salaries	1000-1999	411,888	403,120	403,714	408,559	416,051	601,651	0	4,770,638
Classified Salaries	2000-2999	141,841	132,482	137,560	137,679	134,764	257,967	0	1,767,269
Employee Benefits	3000-3999	208,440	203,800	206,184	209,177	206,977	310,234	400,153	2,834,380
Books Supplies and Services	4000-5999	189,334	273,581	199,025	275,530	247,585	498,418	250,000	3,143,795
Capital Outlay	6000-6999	0	0	0	0	0	180,000	0	180,000
Other Outgo	7000-7499	0	0	0	0	0	(0)	0	46,922
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	65,000	65,000
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures		0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		951,502	1,012,982	946,483	1,030,944	1,005,377	1,848,269	715,153	12,808,004
D PRIOR YEAR TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	12,275	12,275
Accts Receivable	9200-9299	0	58,292	75,545	94,303	96,026	0	0	2,032,924
Due From Other Funds	9310	0	0	0	0	0	0	0	0
Stores Inventory	9320	0	0	0	0	0	0	0	0
Prepaid Exp	9330	0	0	0	0	0	0	0	1,014
Other Assets	9340	0	0	0	0	0	0	0	0
Total Assets		0	58,292	75,545	94,303	96,026	0	12,275	2,046,213
Liabilities									
Accounts Payable	9500-9599	127,445	(15,814)	(118,352)	46,982	(62,807)	0	0	(1,069,028)
Due to Other Funds	9610	0	0	0	0	0	0	0	0
Current Loans	9640	0	0	0	0	0	0	0	0
Deferred Revenues	9650	0	0	0	0	0	0	(66,299)	(66,299)
Total Liabilities		127,445	(15,814)	(118,352)	46,982	(62,807)	0	(66,299)	(1,135,327)
TOTAL PRIOR YEAR TRANSACTIONS		127,445	42,478	(42,806)	141,284	33,219	0	(54,024)	910,887
E NET INCREASE/DECREASE (B - C + D)		97,124	(350,669)	(346,219)	(131,436)	(24,470)	(19,944)	855,091	1,180,415
F ENDING CASH (A + E)		4,172,831	3,822,162	3,475,943	3,344,507	3,320,037	3,300,093		
G ENDING FUND BALANCE									4,155,185

Cottonwood Union School District
MULTI-YEAR PROJECTIONS
2021-22 Second Interim Budget

		2021-22 Second Interim Budget			2022-23 PROJECTION			2023-24 PROJECTION		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES										
Revenue Limit (LCFF)	8010 - 8099	8,843,254	0	8,843,254	8,622,030	0	8,622,030	8,487,806	0	8,487,806
Federal Revenues	8100 - 8299	10,605	2,008,726	2,019,331	0	2,315,476	2,315,476	0	924,714	924,714
Other State Revenues	8300 - 8599	182,661	1,120,989	1,303,651	156,241	677,793	834,035	155,541	677,565	833,106
Other Local Revenues	8600 - 8799	343,975	567,322	911,297	343,975	519,617	863,592	343,975	519,617	863,592
Contributions	8980 - 8999	(999,352)	999,352	0	(930,417)	930,417	0	(941,541)	941,541	0
TOTAL REVENUES		8,381,143	4,696,389	13,077,532	8,191,829	4,443,303	12,635,132	8,045,781	3,063,437	11,109,218
EXPENDITURES										
Certificated Salaries	1000 - 1999	3,524,060	1,246,578	4,770,638	3,547,287	1,318,074	4,865,361	3,616,460	542,942	4,159,402
Classified Salaries	2000 - 2999	1,365,152	402,117	1,767,269	1,384,811	338,612	1,723,423	1,396,582	312,030	1,708,612
Employee Benefits	3000 - 3999	1,868,364	966,016	2,834,380	2,001,115	964,422	2,965,537	2,013,721	744,919	2,758,640
Subtotal Salaries & Benefits		6,757,576	2,614,711	9,372,287	6,933,213	2,621,108	9,554,321	7,026,762	1,599,891	8,626,653
Books and Supplies	4000 - 4999	295,114	368,306	663,420	298,065	229,307	527,372	304,027	136,216	440,243
Services, Other Operating Expenses	5000 - 5999	987,944	1,492,431	2,480,375	949,344	1,535,522	2,484,866	951,822	1,356,842	2,308,664
Capital Outlay	6000 - 6599	80,000	100,000	180,000	0	130,700	130,700	0	0	0
Direct Support / Indirect Costs	7100s, 7300s, 7400s	(74,801)	121,723	46,922	(27,879)	63,012	35,133	(17,688)	17,688	0
Interfund Transfers Out	7610-7614,7616-7619	35,000	30,000	65,000	35,000	0	35,000	35,000	0	35,000
TOTAL EXPENDITURES		8,080,833	4,727,171	12,808,004	8,187,743	4,579,649	12,767,392	8,299,923	3,110,637	11,410,560
NET INCREASE/DECREASE IN FUND BALANCE		300,310	(30,782)	269,528	4,086	(136,346)	(132,260)	(254,142)	(47,200)	(301,342)
BEGINNING BALANCE		3,621,677	263,980	3,885,657	3,921,987	233,198	4,155,185	3,926,072	96,852	4,022,923
ENDING BALANCE		3,921,987	233,198	4,155,185	3,926,072	96,852	4,022,925	3,671,930	49,652	3,721,581

Components of Ending Fund Balance

NonSpendable-Rev Cash/Prepays/Stores	2,000		2,000	2,000		2,000	2,000		2,000
Legally Restricted		233,198	233,198		96,852	96,852		49,652	49,652
Assigned-Economic Uncertainty	640,405	0	640,405	638,370		638,370	570,528		570,528
Other Assignments	3,279,582		3,279,582	3,285,703		3,285,703	3,099,402		3,099,402
Unassigned/Unappropriated	-	0	0	-		0	-		0
Total	3,921,987	233,198	4,155,185	3,926,072	96,852	4,022,923	3,671,930	49,652	3,721,581

**Estimated Revenue Detail
2021-22 Second Interim Budget**

Est Funded 899 86 857 62 821 51
 ADA (LCFF)

Object	Description	2021-22		2022-23		2023-24	
		Unrest	Rest	Unrest	Rest	Unrest	Rest
80xx	LCFF Revenue	8,843,254		8,622,030		8,487,806	
8181	Federal Spec Ed		201,174		293,027		280,689
8260	Forest Reserve	10,605		-		-	
8290	MediCal		0		0		0
8290	Federal Title I		307,459		293,027		267,155
8290	Federal Title II A		41,603		39,650		37,981
8290	Federal Title IV		18,104		17,254		16,528
8290	ESSER II- Resc 3212		455,796		327,990		
8290	ESSER III - Resc 3213-3214		795,932		980,601		62,008
8290	GOV EERF - Resc 3215		31,877				
8290	ELO-ESSER II - Resc 3216		86,675				
8290	ELO-GEER II - Resc 3217		13,646		6,243		
8290	ELO-ESSER III - Resc 3218		56,460				
8290	ELO-ESSER III - Resc 3219		-		97,330		
8290	ELO-P - Resc 2600		-		260,354		260,354
	Total Federal	10,605	2,008,726	-	2,315,476	-	924,714
8550	Mandated Costs	29,463		27,598		27,598	
8560	Unrestricted Lottery	153,198		128,643		127,943	
8560	Restricted Lottery		61,090		42,023		41,795
8590	After School Program		235,617	-	235,617	-	235,617
8590	In-Person Inst Grant - Resc 7422		154,932				
8590	Expanded Learning Grant - Resc 7425-7426		34,381				
8590	Educator Effectiveness Grant - Resc 6266		234,816				
8590	STRS On-Behalf		400,153		400,153		400,153
	Total State	182,661	1,120,989	156,241	677,793	155,541	677,565
8660	Interest	18,000		18,000		18,000	
8677	SCOE Preschool Rent	5,400		5,400		5,400	
8677	1% Over/5 5% BusnServ	152,675		152,675		152,675	
8699	Misc Donations	6,000		6,000		6,000	
8699	Community Church Facility Use	-		-		-	
8699	Donations/Field Trip Donations	7,500		7,500		7,500	
8699	Preschool Revenue	154,400		154,400		154,400	
8792	SELPA Subsidy - Excel Prg		-				
8792	Sped Ed Reim for NPS students		31,934		9,360		9,360
8792	Sped Ed AB602 funds		535,388		510,257		510,257
	Total Local	343,975	567,322	343,975	519,617	343,975	519,617
	Total Income	9,380,495	3,697,037	9,122,246	3,512,886	8,987,322	2,121,896

Annual Difference

(442,400)

(1,525,914)

Cottonwood Union School District
Estimated Expenditure Changes

2022-23 Changes	Unrestricted	Restricted	Total
Certificated Salaries			
Certificated Step & Column - 2.07%	23,227	23,304	46,531
Admin/Pupil Services Step & Column			0
Increase to AP Pos (1.0 FTE) and Tutoring		21,496	21,496
Adj to Special Fund Salaries		26,696	26,696
			0
Subtotal	23,227	71,496	94,723
Classified Salaries			
Estimated Step & Column - 1.6%	22,346	5,586	27,932
Adj to Unrestricted Salaries	(2,687)		(2,687)
Adj To Special Fund Salaries		(69,091)	(69,091)
			0
Subtotal	19,659	(63,505)	(43,846)
Employee Benefits			
Benefits on estimated step & column	13,521	(6,057)	7,464
STRS rate increase	103,774		103,774
PERS rate increase	45,927		45,927
Reduce Cert Retiree Benefits	(535)		(535)
Reduce Classified Retiree Benefits	(1,387)		(1,387)
Adj Benefits in relation to salaries	(28,549)		(28,549)
Adj Benefits in relation to Special Fund Salaries		4,463	4,463
			0
Subtotal	132,751	(1,594)	131,157
Books & Supplies			
Increase Inst Materials Inflation	2,951		2,951
Reduce Air Purifiers/Inst Mat fm Special Funds		(138,999)	(138,999)
			0
Subtotal	2,951	(138,999)	(136,048)
Services & Other Operating Exp's			
Add Election Costs	4,000		4,000
Increase utilities for inflation	6,478		6,478
Reduce Lottery Exp to Match Revenue	(49,078)		(49,078)
Remove ESSER II West Bathroom Remediation		(95,000)	(95,000)
Adj exp to Special Fund Revenues		138,091	138,091
			0
			0
			0
Subtotal	(38,600)	43,091	4,491
Capital Outlay			
Purchase Kind Playground Structure-ESSER III	0	130,700	130,700
Remove Purchase of Vans	(80,000)		(80,000)
Reduce Bathroom Remediation Project fm 21/22		(100,000)	(100,000)
			0
Subtotal	(80,000)	30,700	(49,300)
Other Outgo			
Reduce Lease Payment - Pay out of Fund 25	46,922		46,922
Reduce Indirect Cost		(58,711)	(58,711)
Subtotal	46,922	(58,711)	(11,789)

**Cottonwood Union School District
Estimated Expenditure Changes**

2023-24 Changes	Unrestricted	Restricted	Total
Certificated Salaries			
Estimated Step & Column - 1.95%	66,086	4,238	70,324
Admin/Pupil Services Step & Column	3,087	3,642	6,729
Reduce Salaries from Special Fund Revenues		(783,012)	(783,012)
			0
		0	0
			0
			0
Subtotal	69,173	(775,132)	(705,959)
Classified Salaries			
Estimated Step & Column	11,771	8,244	20,015
Reduce Salaries from Special Fund Revenues		(34,826)	(34,826)
Subtotal	11,771	(26,582)	(14,811)
Employee Benefits			
Benefits on estimated step & column	20,502	(191,993)	(171,491)
STRS rate increase	0		0
PERS rate increase	(3,689)		(3,689)
Decrease Certificated Retiree Benefits	(3,745)		(3,745)
Reduce Classified Retiree Benefits	(462)		(462)
Reduce Benefits for Salary Reductions		(27,510)	(27,510)
			0
Subtotal	12,606	(219,503)	(206,897)
Books & Supplies			
Increase Inst Materials Inflation	5,962		5,962
Reduce Inst Mat from Special Fund Revenues		(93,091)	(93,091)
		0	0
Subtotal	5,962	(93,091)	(87,129)
Services & Other Operating Exp's			
Remove Election Costs	(4,000)		(4,000)
Increase Utilities for Inflation	6,478		6,478
Reduce Cont Services from Special Fund Rev		(139,620)	
			0
Reduce Outside Placements (2 students)		(39,060)	(39,060)
Subtotal	2,478	(178,680)	(36,582)
Capital Outlay			
Remove Kind Playground Structure-ESSER III	0	(130,700)	(130,700)
Subtotal	0	(130,700)	(130,700)
Other Outgo			
Adjust Indirect Cost on Special funds		(45,324)	(45,324)
Subtotal	0	0	0

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A REVENUES								
1) LCFF Sources		8010-8099	8,892,544 00	8,841,661 00	5,002,006 46	8,843,254 00	1,593 00	0 0%
2) Federal Revenue		8100-8299	3,075,934 00	1,832,901 00	588,658 88	2,019,331 00	186,430 00	10 2%
3) Other State Revenue		8300-8599	1,355,374 00	1,629,538 00	641,447 57	1,303,650 00	(325,888 00)	-20 0%
4) Other Local Revenue		8600-8799	867,721 00	917,797 00	424,009 59	911,297 00	(6,500 00)	-0 7%
5) TOTAL REVENUES			14,191,573 00	13,221,897 00	6,656,122 50	13,077,532 00		
B EXPENDITURES								
1) Certificated Salaries		1000-1999	4,846,561 00	4,760,254 00	2,537,544 76	4,770,638 00	(10,384 00)	-0 2%
2) Classified Salaries		2000-2999	1,807,448 00	1,844,466 00	966,817 36	1,767,117 00	77,349 00	4 2%
3) Employee Benefits		3000-3999	2,846,056 00	2,845,857 00	1,297,855 80	2,834,532 00	11,325 00	0 4%
4) Books and Supplies		4000-4999	424,065 00	674,043 00	398,466 19	663,420 00	10,623 00	1 6%
5) Services and Other Operating Expenditures		5000-5999	2,174,457 00	2,345,887 00	1,001,190 07	2,480,375 00	(134,488 00)	-5 7%
6) Capital Outlay		6000-6999	135,000 00	180,000 00	0 00	180,000 00	0 00	0 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	46,922 00	46,922 00	46,922 03	46,922 00	0 00	0 0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0 00	0 00	0 00	0 00	0 00	0 0%
9) TOTAL EXPENDITURES			12,280,509 00	12,697,429 00	6,248,796 21	12,743,004 00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,911,064 00	524,468 00	407,326 29	334,528 00		
D OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0 00	0 00	0 00	0 00	0 00	0 0%
b) Transfers Out		7600-7629	65,000 00	65,000 00	0 00	65,000 00	0 00	0 0%
2) Other Sources/Uses								
a) Sources		8930-8979	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 0%
3) Contributions		8980-8999	0 00	0 00	0 00	0 00	0 00	0 0%
4) TOTAL OTHER FINANCING SOURCES/USES			(65,000 00)	(65,000 00)	0 00	(65,000 00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,846,064 00	459,468 00	407,326 29	269,528 00		
F FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,558,223 00	3,885,657 00		3,885,657 00	0 00	0 0%
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0 0%
c) As of July 1 - Audited (F1a + F1b)			3,558,223 00	3,885,657 00		3,885,657 00		
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			3,558,223 00	3,885,657 00		3,885,657 00		
2) Ending Balance June 30 (E + F1e)			5,404,287 00	4,345,125 00		4,155,185 00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000 00	2,000 00		2,000 00		
Stores		9712	0 00	0 00		0 00		
Prepaid Items		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00		0 00		
b) Restricted			1,385,992 00	423,455 00		233,198 00		
c) Committed								
Stabilization Arrangements		9750	0 00	0 00		0 00		
Other Commitments		9760	0 00	0 00		0 00		
d) Assigned								
Other Assignments		9780	3,396,585 00	3,281,547 00		3,279,582 00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	619,710 00	638,123 00		640,405 00		
Unassigned/Unappropriated Amount		9790	0 00	0 00		0 00		

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	5,213,003 00	4,225,532 00	2,631 415 00	4,226,263 00	731 00	0 0%
Education Protection Account State Aid - Current Year		8012	1,743,126 00	2,665,639 00	1,077,112 00	2,601,341 00	(64,298 00)	-2 4%
State Aid - Prior Years		8019	0 00	0 00	0 00	0 00	0 00	0 0%
Tax Relief Subventions Homeowners' Exemptions		8021	30,524 00	30 524 00	14 946 54	29,894 00	(630 00)	-2 1%
Timber Yield Tax		8022	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 0%
County & District Taxes Secured Roll Taxes		8041	2,374,534 00	2,374,534 00	1,376,317 22	2,466,308 00	91,774 00	3 9%
Unsecured Roll Taxes		8042	105 956 00	105,956 00	118,358 55	114,459 00	8,503 00	8 0%
Prior Years' Taxes		8043	2 690 00	2,690 00	1,286 04	1,715 00	(975 00)	-36 2%
Supplemental Taxes		8044	57,461 00	57,461 00	25,133 11	50,821 00	(6,640 00)	-11 6%
Education Revenue Augmentation Fund (ERAF)		8045	(85,276 00)	(85,276 00)	0 00	(103,145 00)	(17,869 00)	21 0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0 00	0 00	0 00	0 00	0 00	0 0%
Penalties and Interest from Delinquent Taxes		8048	0 00	0 00	0 00	0 00	0 00	0 0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0 00	0 00	0 00	0 00	0 00	0 0%
Other In-Lieu Taxes		8082	0 00	0 00	0 00	0 00	0 00	0 0%
Less Non-LCFF (50%) Adjustment		8089	0 00	0 00	0 00	0 00	0 00	0 0%
Subtotal, LCFF Sources			9,442,018 00	9,377,060 00	5,244,568 46	9,387,656 00	10 596 00	0 1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0 00	0 00	0 00	0 00	0 00	0 0%
All Other LCFF Transfers - Current Year	All Other	8091	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(549,474 00)	(535,399 00)	(242 562 00)	(544 402 00)	(9 003 00)	1 7%
Property Taxes Transfers		8097	0 00	0 00	0 00	0 00	0 00	0 0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, LCFF SOURCES			8,892,544 00	8,841,661 00	5,002,006 46	8,843,254 00	1,593 00	0 0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0 00	0 00	0 00	0 00	0 00	0 0%
Special Education Entitlement		8181	195,574 00	201,174 00	0 00	201,174 00	0 00	0 0%
Special Education Discretionary Grants		8182	0 00	0 00	0 00	0 00	0 00	0 0%
Child Nutrition Programs		8220	0 00	0 00	0 00	0 00	0 00	0 0%
Donated Food Commodities		8221	0 00	0 00	0 00	0 00	0 00	0 0%
Forest Reserve Funds		8260	12,052 00	12,052 00	0 00	10,605 00	(1,447 00)	-12 0%
Flood Control Funds		8270	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 0%
FEMA		8281	0 00	0 00	0 00	0 00	0 00	0 0%
Interagency Contracts Between LEAs		8285	0 00	0 00	0 00	0 00	0 00	0 0%
Pass-Through Revenues from Federal Sources		8287	0 00	0 00	0 00	0 00	0 00	0 0%
Title I, Part A, Basic	3010	8290	239,375 00	306,608 00	171,636 00	307,459 00	851 00	0 3%
Title I, Part D Local Delinquent Programs	3025	8290	0 00	0 00	0 00	0 00	0 00	0 0%
Title II, Part A, Supporting Effective Instruction	4035	8290	36,528 00	41,603 00	10,416 00	41,603 00	0 00	0 0%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0 00	0 00	0 00	0 00	0 00	0 0%
Title III, Part A, English Learner Program	4203	8290	0 00	0 00	0 00	0 00	0 00	0 0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0 00	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	16 917 00	18,083 00	0 00	18,104 00	21 00	0 1%
Career and Technical Education	3500-3599	8290	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Federal Revenue	All Other	8290	2,575,488 00	1,253,381 00	406,606 88	1,440,386 00	187,005 00	14 9%
TOTAL, FEDERAL REVENUE			3,075,934 00	1,832,901 00	588,658 88	2,019,331 00	186,430 00	10 2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0 00	0 00	0 00	0 00	0 00	0 0%
Special Education Master Plan								
Current Year	6500	8311	0 00	0 00	0 00	0 00	0 00	0 0%
Prior Years	6500	8319	0 00	0 00	0 00	0 00	0 00	0 0%
All Other State Apportionments - Current Year	All Other	8311	0 00	0 00	0 00	0 00	0 00	0 0%
All Other State Apportionments - Prior Years	All Other	8319	0 00	0 00	0 00	0 00	0 00	0 0%
Child Nutrition Programs		8520	0 00	0 00	0 00	0 00	0 00	0 0%
Mandated Costs Reimbursements		8550	29,557 00	29,349 00	29,463 00	29,463 00	114 00	0 4%
Lottery - Unrestricted and Instructional Mater.		8560	187,353 00	178,698 00	62,540 57	214 288 00	35,590 00	19 9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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 0%
Pass-Through Revenues from State Sources		8587	0 00	0 00	0 00	0 00	0 00	0 0%
After School Education and Safety (ASES)	6010	8590	205,600 00	205,600 00	0 00	235,617 00	30,017 00	14 6%
Charter School Facility Grant	6030	8590	0 00	0 00	0 00	0 00	0 00	0 0%
Career Technical Education Incentive Grant Program	6387	8590	0 00	0 00	0 00	0 00	0 00	0 0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0 00	0 00	0 00	0 00	0 00	0 0%
California Clean Energy Jobs Act	6230	8590	0 00	0 00	0 00	0 00	0 00	0 0%
Specialized Secondary	7370	8590	0 00	0 00	0 00	0 00	0 00	0 0%
American Indian Early Childhood Education	7210	8590	0 00	0 00	0 00	0 00	0 00	0 0%
All Other State Revenue	All Other	8590	932 864 00	1,215,891 00	549,444 00	824,282 00	(391,609 00)	-32 2%
TOTAL, OTHER STATE REVENUE			1,355,374 00	1,629 538 00	641,447 57	1,303,650 00	(325 888 00)	-20 0%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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 0%
Unsecured Roll		8616	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 0%
Supplemental Taxes		8618	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 0%
Other		8622	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 0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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 0%
Sale of Publications		8632	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 0%
All Other Sales		8639	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 0%
Interest		8660	28,000 00	24,000 00	8,376 15	18,000 00	(6,000 00)	-25 0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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 0%
Non-Resident Students		8672	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 0%
Interagency Services		8677	158,075 00	158,075 00	38,169 00	158,075 00	0 00	0 0%
Mitigation/Developer Fees		8681	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Fees and Contracts		8689	0 00	0 00	0 00	0 00	0 00	0 0%
Other Local Revenue								
Plus Misc Funds Non-LCFF (50%) Adjustment		8691	0 00	0 00	0 00	0 00	0 00	0 0%
Pass-Through Revenues From Local Sources		8697	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Local Revenue		8699	142,035 00	168,400 00	49,329 44	167,900 00	(500 00)	-0 3%
Tuition		8710	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 0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0 00	0 00	0 00	0 00	0 00	0 0%
From County Offices	6500	8792	539,611 00	567,322 00	328,135 00	567,322 00	0 00	0 0%
From JPAs	6500	8793	0 00	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 00	0 0%
From County Offices	6360	8792	0 00	0 00	0 00	0 00	0 00	0 0%
From JPAs	6360	8793	0 00	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 0%
From County Offices	All Other	8792	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 0%
All Other Transfers In from All Others		8799	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER LOCAL REVENUE			867,721 00	917,797 00	424,009 59	911,297 00	(6,500 00)	-0 7%
TOTAL REVENUES			14,191,573 00	13,221,897 00	6,656,122 50	13,077,532 00	(144,365 00)	-1 1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4 004 044 00	3,901,253 00	2,068,498 58	3,889,576 00	11,677 00	0 3%
Certificated Pupil Support Salaries		1200	407,400 00	395,688 00	211,537 09	399,850 00	(4,162 00)	-1 1%
Certificated Supervisors' and Administrators' Salaries		1300	435,117 00	463,313 00	257,509 09	481,212 00	(17,899 00)	-3 9%
Other Certificated Salaries		1900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL CERTIFICATED SALARIES			4,846,561 00	4,760 254 00	2,537,544 76	4,770,638 00	(10,384 00)	-0 2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	711,706 00	659 204 00	324 739 41	669,850 00	(10,646 00)	-1 6%
Classified Support Salaries		2200	502,602 00	534 743 00	294,887 75	482,417 00	52,326 00	9 8%
Classified Supervisors' and Administrators' Salaries		2300	286,389 00	347,673 00	186,834 88	321,648 00	26,025 00	7 5%
Clerical, Technical and Office Salaries		2400	180,383 00	173,234 00	97,565 64	168,734 00	4,500 00	2 6%
Other Classified Salaries		2900	126,368 00	129,612 00	62,789 68	124,468 00	5,144 00	4 0%
TOTAL CLASSIFIED SALARIES			1,807,448 00	1,844,466 00	966,817 36	1 767,117 00	77,349 00	4 2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,132 065 00	1 175 700 00	406,272 62	1,183 542 00	(7 842 00)	-0 7%
PERS		3201-3202	376,159 00	402,236 00	209 380 23	385 221 00	17,015 00	4 2%
OASDI/Medicare/Alternative		3301-3302	208 672 00	214,066 00	112 462 64	211,560 00	2,506 00	1 2%
Health and Welfare Benefits		3401-3402	886,291 00	851,390 00	464,225 38	852,644 00	(1,254 00)	-0 1%
Unemployment Insurance		3501-3502	79,301 00	35,140 00	15,919 68	34,395 00	745 00	2 1%
Workers' Compensation		3601-3602	116,744 00	115 563 00	61,676 86	115,130 00	433 00	0 4%
OPEB, Allocated		3701-3702	18,922 00	18 922 00	10,803 44	18,922 00	0 00	0 0%
OPEB, Active Employees		3751-3752	0 00	0 00	0 00	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	27,902 00	32,840 00	17,114 95	33,118 00	(278 00)	-0 8%
TOTAL EMPLOYEE BENEFITS			2,846,056 00	2,845 857 00	1,297,855 80	2,834,532 00	11,325 00	0 4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	23,500 00	16,000 00	4 825 70	5 000 00	11,000 00	68 8%
Books and Other Reference Materials		4200	5 623 00	5,623 00	1,556 51	5,123 00	500 00	8 9%
Materials and Supplies		4300	363 092 00	479,671 00	264,789 08	481,004 00	(1 333 00)	-0 3%
Noncapitalized Equipment		4400	29 600 00	170,499 00	126,094 43	170,043 00	456 00	0 3%
Food		4700	2 250 00	2,250 00	1,200 47	2 250 00	0 00	0 0%
TOTAL, BOOKS AND SUPPLIES			424 065 00	674,043 00	398 466 19	663 420 00	10 623 00	1 6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	378,584 00	403,584 00	56,233 11	433,601 00	(30 017 00)	-7 4%
Travel and Conferences		5200	64 152 00	92,366 00	45,771 04	96,376 00	(4 010 00)	-4 3%
Dues and Memberships		5300	18,225 00	18 225 00	17,957 00	17,991 00	234 00	1 3%
Insurance		5400-5450	127,000 00	129,980 00	114,939 00	129 980 00	0 00	0 0%
Operations and Housekeeping Services		5500	292,000 00	292,000 00	150,283 61	313,500 00	(21,500 00)	-7 4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	316,334 00	317,584 00	90,607 17	315,663 00	1,921 00	0 6%
Transfers of Direct Costs		5710	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 00	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	958 662 00	1,072,648 00	516,650 94	1,153,764 00	(81,116 00)	-7 6%
Communications		5900	19,500 00	19 500 00	8,748 20	19,500 00	0 00	0 0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,174,457 00	2,345,887 00	1,001 190 07	2 480 375 00	(134,488 00)	-5 7%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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 0%
Buildings and Improvements of Buildings		6200	95,000 00	100,000 00	0 00	100,000 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment		6400	0 00	40,000 00	0 00	40 000 00	0 00	0 0%
Equipment Replacement		6500	40,000 00	40 000 00	0 00	40,000 00	0 00	0 0%
Lease Assets		6600	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CAPITAL OUTLAY			135,000 00	180 000 00	0 00	180,000 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0 00	0 00	0 00	0 00	0 00	0 0%
State Special Schools		7130	0 00	0 00	0 00	0 00	0 00	0 0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0 00	0 00	0 00	0 00	0 00	0 0%
Payments to County Offices		7142	0 00	0 00	0 00	0 00	0 00	0 0%
Payments to JPAs		7143	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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 0%
To JPAs		7213	0 00	0 00	0 00	0 00	0 00	0 0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0 00	0 00	0 00	0 00	0 00	0 0%
To County Offices	6500	7222	0 00	0 00	0 00	0 00	0 00	0 0%
To JPAs	6500	7223	0 00	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 00	0 0%
To County Offices	6360	7222	0 00	0 00	0 00	0 00	0 00	0 0%
To JPAs	6360	7223	0 00	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 0%
All Other Transfers		7281-7283	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 0%
Debt Service								
Debt Service - Interest		7438	13,281 00	13,281 00	13,281 55	13 281 00	0 00	0 0%
Other Debt Service - Principal		7439	33,641 00	33,641 00	33,640 48	33 641 00	0 00	0 0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,922 00	46 922 00	46,922 03	46 922 00	0 00	0 0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0 00	0 00	0 00	0 00		
Transfers of Indirect Costs - Interfund		7350	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, EXPENDITURES			12,280,509 00	12,697,429 00	6,248,796 21	12 743 004 00	(45,575 00)	-0 4%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From Special Reserve Fund		8912	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 0%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 00	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 00	0 00	0 00	0 0%
INTERFUND TRANSFERS OUT								
To Child Development Fund		7611	0 00	0 00	0 00	0 00	0 00	0 0%
To Special Reserve Fund		7612	30,000 00	30,000 00	0 00	30,000 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 0%
To Cafeteria Fund		7616	35,000 00	35,000 00	0 00	35,000 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 00	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			65,000 00	65,000 00	0 00	65,000 00	0 00	0 0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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 0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 0%
Proceeds from Leases		8972	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 0%
All Other Financing Sources		8979	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 0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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 0%
(d) TOTAL, USES			0 00	0 00	0 00	0 00	0 00	0 0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 00	0 00		
Contributions from Restricted Revenues		8990	0 00	0 00	0 00	0 00		
(e) TOTAL CONTRIBUTIONS			0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,000 00)	(65,000 00)	0 00	(65,000 00)	0 00	0 0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A REVENUES								
1) LCFF Sources		8010-8099	8,892,544 00	8,841,661 00	5,002,006 46	8,843,254 00	1,593 00	0 0%
2) Federal Revenue		8100-8299	12,052 00	12,052 00	0 00	10,605 00	(1,447 00)	-12 0%
3) Other State Revenue		8300-8599	170,778 00	164,046 00	93,220 78	182,661 00	18,615 00	11 3%
4) Other Local Revenue		8600-8799	328,110 00	350,475 00	95,874 59	343,975 00	(6,500 00)	-1 9%
5) TOTAL, REVENUES			9,403,484 00	9,368,234 00	5,191,101 83	9,380,495 00		
B EXPENDITURES								
1) Certificated Salaries		1000-1999	3,455,649 00	3,509,060 00	1,937,610 87	3,524,060 00	(15,000 00)	-0 4%
2) Classified Salaries		2000-2999	1,341,778 00	1,417,971 00	742,088 29	1,365,152 00	52,819 00	3 7%
3) Employee Benefits		3000-3999	1,841,115 00	1,872,467 00	1,011,875 26	1,868,364 00	4,103 00	0 2%
4) Books and Supplies		4000-4999	250,923 00	304,447 00	178,218 61	295,114 00	9,333 00	3 1%
5) Services and Other Operating Expenditures		5000-5999	938,936 00	964,668 00	581,483 92	987,944 00	(23,276 00)	-2 4%
6) Capital Outlay		6000-6999	40,000 00	80,000 00	0 00	80,000 00	0 00	0 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	46,922 00	46,922 00	46,922 03	46,922 00	0 00	0 0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(108,132 00)	(120,818 00)	(1,164 00)	(121,723 00)	905 00	-0 7%
9) TOTAL, EXPENDITURES			7,807,191 00	8,074,717 00	4,497,034 98	8,045,833 00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,596,293 00	1,293,517 00	694,066 85	1,334,662 00		
D OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0 00	0 00	0 00	0 00	0 00	0 0%
b) Transfers Out		7600-7629	35,000 00	35,000 00	0 00	35,000 00	0 00	0 0%
2) Other Sources/Uses								
a) Sources		8930-8979	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 0%
3) Contributions		8980-8999	(907,190 00)	(958,524 00)	0 00	(999,352 00)	(40,828 00)	4 3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(942,190 00)	(993,524 00)	0 00	(1,034,352 00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			654,103 00	299,993 00	694,066 85	300,310 00		
F FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,364,192 00	3,621,677 00		3,621,677 00	0 00	0 0%
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0 0%
c) As of July 1 - Audited (F1a + F1b)			3,364,192 00	3,621,677 00		3,621,677 00		
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			3,364,192 00	3,621,677 00		3,621,677 00		
2) Ending Balance, June 30 (E + F1e)			4,018,295 00	3,921,670 00		3,921,987 00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000 00	2,000 00		2 000 00		
Stores		9712	0 00	0 00		0 00		
Prepaid Items		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00		0 00		
b) Restricted			0 00	0 00		0 00		
c) Committed								
Stabilization Arrangements		9750	0 00	0 00		0 00		
Other Commitments		9760	0 00	0 00		0 00		
d) Assigned								
Other Assignments		9780	3 396,585 00	3,281,547 00		3,279,582 00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	619 710 00	638,123 00		640,405 00		
Unassigned/Unappropriated Amount			0 00	0 00		0 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	5,213,003 00	4,225,532 00	2,631,415 00	4,226,263 00	731 00	0 0%
Education Protection Account State Aid - Current Year		8012	1,743,126 00	2,665,639 00	1,077,112 00	2,601,341 00	(64,298 00)	-2 4%
State Aid - Prior Years		8019	0 00	0 00	0 00	0 00	0 00	0 0%
Tax Relief Subventions Homeowners' Exemptions		8021	30,524 00	30,524 00	14,946 54	29,894 00	(630 00)	-2 1%
Timber Yield Tax		8022	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 0%
County & District Taxes Secured Roll Taxes		8041	2,374,534 00	2,374,534 00	1,376,317 22	2,466,308 00	91,774 00	3 9%
Unsecured Roll Taxes		8042	105,956 00	105,956 00	118,358 55	114,459 00	8,503 00	8 0%
Prior Years' Taxes		8043	2,690 00	2,690 00	1,286 04	1,715 00	(975 00)	-36 2%
Supplemental Taxes		8044	57,461 00	57,461 00	25,133 11	50,821 00	(6,640 00)	-11 6%
Education Revenue Augmentation Fund (ERAF)		8045	(85,276 00)	(85,276 00)	0 00	(103,145 00)	(17,869 00)	21 0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0 00	0 00	0 00	0 00	0 00	0 0%
Penalties and Interest from Delinquent Taxes		8048	0 00	0 00	0 00	0 00	0 00	0 0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0 00	0 00	0 00	0 00	0 00	0 0%
Other In-Lieu Taxes		8082	0 00	0 00	0 00	0 00	0 00	0 0%
Less Non-LCFF (50%) Adjustment		8089	0 00	0 00	0 00	0 00	0 00	0 0%
Subtotal, LCFF Sources			9,442,018 00	9,377,060 00	5,244,568 46	9,387,656 00	10,596 00	0 1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0 00	0 00	0 00	0 00	0 00	0 0%
All Other LCFF Transfers - Current Year	All Other	8091	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(549,474 00)	(535,399 00)	(242,562 00)	(544,402 00)	(9,003 00)	1 7%
Property Taxes Transfers		8097	0 00	0 00	0 00	0 00	0 00	0 0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, LCFF SOURCES			8,892,544 00	8,841,661 00	5,002,006 46	8,843,254 00	1,593 00	0 0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0 00	0 00	0 00	0 00	0 00	0 0%
Special Education Entitlement		8181	0 00	0 00	0 00	0 00		
Special Education Discretionary Grants		8182	0 00	0 00	0 00	0 00		
Child Nutrition Programs		8220	0 00	0 00	0 00	0 00		
Donated Food Commodities		8221	0 00	0 00	0 00	0 00		
Forest Reserve Funds		8260	12,052 00	12,052 00	0 00	10,605 00	(1,447 00)	-12 0%
Flood Control Funds		8270	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 0%
FEMA		8281	0 00	0 00	0 00	0 00	0 00	0 0%
Interagency Contracts Between LEAs		8285	0 00	0 00	0 00	0 00	0 00	0 0%
Pass-Through Revenues from Federal Sources		8287	0 00	0 00	0 00	0 00		
Title I Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III Part A, Immigrant Student Program	4201	8290						
Title III Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, FEDERAL REVENUE			12 052 00	12 052 00	0 00	10 605 00	(1,447 00)	-12 0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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 0%
Child Nutrition Programs		8520	0 00	0 00	0 00	0 00		
Mandated Costs Reimbursements		8550	29,557 00	29,349 00	29,463 00	29,463 00	114 00	0 4%
Lottery - Unrestricted and Instructional Materials		8560	141,221 00	134,697 00	63,757 78	153,198 00	18,501 00	13 7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0 00	0 00	0 00	0 00		
Other Subventions/In-Lieu Taxes		8576	0 00	0 00	0 00	0 00		
Pass-Through Revenues from State Sources		8587	0 00	0 00	0 00	0 00	0 00	0 0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER STATE REVENUE			170,778 00	164 046 00	93,220 78	182 661 00	18,615 00	11 3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0 00	0 00	0 00	0 00		
Unsecured Roll		8616	0 00	0 00	0 00	0 00		
Prior Years' Taxes		8617	0 00	0 00	0 00	0 00		
Supplemental Taxes		8618	0 00	0 00	0 00	0 00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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 0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0 00	0 00	0 00	0 00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0 00	0 00	0 00	0 00		
Sales								
Sale of Equipment/Supplies		8631	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 0%
Food Service Sales		8634	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 0%
Leases and Rentals		8650	0 00	0 00	0 00	0 00	0 00	0 0%
Interest		8660	28,000 00	24,000 00	8,376 15	18,000 00	(6,000 00)	-25 0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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 0%
Non-Resident Students		8672	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 0%
Interagency Services		8677	158,075 00	158,075 00	38,169 00	158,075 00	0 00	0 0%
Mitigation/Developer Fees		8681	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Fees and Contracts		8689	0 00	0 00	0 00	0 00	0 00	0 0%
Other Local Revenue								
Plus Misc Funds Non-LCFF (50%) Adjustment		8691	0 00	0 00	0 00	0 00	0 00	0 0%
Pass-Through Revenues From Local Sources		8697	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Local Revenue		8699	142,035 00	168,400 00	49,329 44	167,900 00	(500 00)	-0 3%
Tuition		8710	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 0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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 0%
From JPAs	All Other	8793	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 0%
TOTAL, OTHER LOCAL REVENUE			328,110 00	350,475 00	95,874 59	343,975 00	(6,500 00)	-1 9%
TOTAL REVENUES			9,403,484 00	9,368,234 00	5,191,101 83	9,380,495 00	12,261 00	0 1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	2,986,818 00	2,895,137 00	1,587,890 44	2,910,137 00	(15,000 00)	-0 5%
Certificated Pupil Support Salaries		1200	128,102 00	262 330 00	144,204 28	262,330 00	0 00	0 0%
Certificated Supervisors' and Administrators' Salaries		1300	340,729 00	351,593 00	205 516 15	351,593 00	0 00	0 0%
Other Certificated Salaries		1900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CERTIFICATED SALARIES			3,455,649 00	3,509,060 00	1,937,610 87	3,524,060 00	(15,000 00)	-0 4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	355,853 00	375,367 00	186,635 90	367,352 00	8,015 00	2 1%
Classified Support Salaries		2200	401,785 00	404,110 00	216,734 95	382,950 00	21,160 00	5 2%
Classified Supervisors' and Administrators' Salaries		2300	286,389 00	344,648 00	183,809 54	321,648 00	23,000 00	6 7%
Clerical, Technical and Office Salaries		2400	175,883 00	168,734 00	94 304 82	168,734 00	0 00	0 0%
Other Classified Salaries		2900	121,868 00	125 112 00	60 603 08	124,468 00	644 00	0 5%
TOTAL, CLASSIFIED SALARIES			1,341,778 00	1,417,971 00	742,088 29	1,365,152 00	52 819 00	3 7%
EMPLOYEE BENEFITS								
STRS		3101-3102	562,904 00	586,381 00	319,421 26	594,435 00	(8 054 00)	-1 4%
PERS		3201-3202	265,383 00	283,462 00	148,340 29	270 883 00	12,579 00	4 4%
OASDI/Medicare/Alternative		3301-3302	149,050 00	154,883 00	82,107 90	154,056 00	827 00	0 5%
Health and Welfare Benefits		3401-3402	677,969 00	689,645 00	376,700 79	690,900 00	(1,255 00)	-0 2%
Unemployment Insurance		3501-3502	56,773 00	24,896 00	12,620 31	24,714 00	182 00	0 7%
Workers' Compensation		3601-3602	84,400 00	86,375 00	47,137 00	86,281 00	94 00	0 1%
OPEB, Allocated		3701-3702	18,922 00	18,922 00	10,803 44	18,922 00	0 00	0 0%
OPEB, Active Employees		3751-3752	0 00	0 00	0 00	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	25,714 00	27,903 00	14,744 27	28 173 00	(270 00)	-1 0%
TOTAL, EMPLOYEE BENEFITS			1,841,115 00	1,872,467 00	1 011,875 26	1,868,364 00	4,103 00	0 2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	23,500 00	16 000 00	4,825 70	5 000 00	11,000 00	68 8%
Books and Other Reference Materials		4200	5 623 00	5 623 00	1,556 51	5,123 00	500 00	8 9%
Materials and Supplies		4300	197,750 00	259,375 00	152,894 73	261,542 00	(2 167 00)	-0 8%
Noncapitalized Equipment		4400	21,800 00	21,199 00	17,741 20	21,199 00	0 00	0 0%
Food		4700	2,250 00	2,250 00	1,200 47	2 250 00	0 00	0 0%
TOTAL BOOKS AND SUPPLIES			250,923 00	304,447 00	178,218 61	295 114 00	9,333 00	3 1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0 00	0 00	0 00	0 00	0 00	0 0%
Travel and Conferences		5200	21,700 00	25,000 00	14,159 97	24 800 00	200 00	0 8%
Dues and Memberships		5300	18,225 00	18,225 00	17,957 00	17,991 00	234 00	1 3%
Insurance		5400-5450	127,000 00	129 980 00	114,939 00	129 980 00	0 00	0 0%
Operations and Housekeeping Services		5500	292,000 00	292,000 00	150,283 61	313 500 00	(21,500 00)	-7 4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,610 00	143,860 00	72,872 88	141,939 00	1 921 00	1 3%
Transfers of Direct Costs		5710	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 00	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	317,901 00	336,103 00	202,523 26	340 234 00	(4,131 00)	-1 2%
Communications		5900	19 500 00	19,500 00	8,748 20	19 500 00	0 00	0 0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			938,936 00	964,668 00	581 483 92	987,944 00	(23,276 00)	-2 4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 00	0 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment		6400	0 00	40,000 00	0 00	40,000 00	0 00	0 0%
Equipment Replacement		6500	40,000 00	40,000 00	0 00	40,000 00	0 00	0 0%
Lease Assets		6600	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL CAPITAL OUTLAY			40,000 00	80,000 00	0 00	80 000 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0 00	0 00	0 00	0 00	0 00	0 0%
State Special Schools		7130	0 00	0 00	0 00	0 00	0 00	0 0%
Tuition, Excess Costs and/or Deficit Payments Payments to Districts or Charter Schools		7141	0 00	0 00	0 00	0 00	0 00	0 0%
Payments to County Offices		7142	0 00	0 00	0 00	0 00	0 00	0 0%
Payments to JPAs		7143	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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 0%
To JPAs		7213	0 00	0 00	0 00	0 00	0 00	0 0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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 0%
All Other Transfers Out to All Others		7299	0 00	0 00	0 00	0 00	0 00	0 0%
Debt Service								
Debt Service - Interest		7438	13,281 00	13 281 00	13,281 55	13,281 00	0 00	0 0%
Other Debt Service - Principal		7439	33,641 00	33 641 00	33,640 48	33,641 00	0 00	0 0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46 922 00	46 922 00	46,922 03	46,922 00	0 00	0 0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(108,132 00)	(120,818 00)	(1,164 00)	(121,723 00)	905 00	-0 7%
Transfers of Indirect Costs - Interfund		7350	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(108 132 00)	(120 818 00)	(1,164 00)	(121,723 00)	905 00	-0 7%
TOTAL, EXPENDITURES			7 807,191 00	8,074,717 00	4,497,034 98	8,045,833 00	28,884 00	0 4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From Special Reserve Fund		8912	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 0%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 00	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 00	0 00	0 00	0 0%
INTERFUND TRANSFERS OUT								
To Child Development Fund		7611	0 00	0 00	0 00	0 00	0 00	0 0%
To Special Reserve Fund		7612	0 00	0 00	0 00	0 00	0 00	0 0%
To State School Building Fund/ County School Facilities Fund		7613	0 00	0 00	0 00	0 00	0 00	0 0%
To Cafeteria Fund		7616	35,000 00	35 000 00	0 00	35,000 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 00	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000 00	35,000 00	0 00	35,000 00	0 00	0 0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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 0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 0%
Proceeds from Leases		8972	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 0%
All Other Financing Sources		8979	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 0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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 0%
(d) TOTAL, USES			0 00	0 00	0 00	0 00	0 00	0 0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(907,190 00)	(958,524 00)	0 00	(999,352 00)	(40,828 00)	4 3%
Contributions from Restricted Revenues		8990	0 00	0 00	0 00	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			(907,190 00)	(958,524 00)	0 00	(999,352 00)	(40,828 00)	4 3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(942,190 00)	(993,524 00)	0 00	(1,034,352 00)	(40,828 00)	4 1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A REVENUES								
1) LCFF Sources		8010-8099	0 00	0 00	0 00	0 00	0 00	0 0%
2) Federal Revenue		8100-8299	3 063,882 00	1,820,849 00	588,658 88	2,008 726 00	187,877 00	10 3%
3) Other State Revenue		8300-8599	1,184,596 00	1,465 492 00	548,226 79	1,120,989 00	(344,503 00)	-23 5%
4) Other Local Revenue		8600-8799	539,611 00	567,322 00	328 135 00	567,322 00	0 00	0 0%
5) TOTAL, REVENUES			4,788 089 00	3,853,663 00	1,465,020 67	3,697,037 00		
B EXPENDITURES								
1) Certificated Salaries		1000-1999	1,390,912 00	1,251,194 00	599,933 89	1,246,578 00	4,616 00	0 4%
2) Classified Salaries		2000-2999	465,670 00	426,495 00	224,729 07	401,965 00	24,530 00	5 8%
3) Employee Benefits		3000-3999	1,004,941 00	973,390 00	285,980 54	966 168 00	7,222 00	0 7%
4) Books and Supplies		4000-4999	173,142 00	369,596 00	220,247 58	368,306 00	1,290 00	0 3%
5) Services and Other Operating Expenditures		5000-5999	1,235,521 00	1,381 219 00	419,706 15	1,492,431 00	(111 212 00)	-8 1%
6) Capital Outlay		6000-6999	95,000 00	100,000 00	0 00	100,000 00	0 00	0 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0 00	0 00	0 00	0 00	0 00	0 0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	108,132 00	120,818 00	1,164 00	121 723 00	(905 00)	-0 7%
9) TOTAL, EXPENDITURES			4,473,318 00	4,622,712 00	1,751,761 23	4,697,171 00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			314,771 00	(769,049 00)	(286,740 56)	(1,000,134 00)		
D OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0 00	0 00	0 00	0 00	0 00	0 0%
b) Transfers Out		7600-7629	30,000 00	30,000 00	0 00	30,000 00	0 00	0 0%
2) Other Sources/Uses								
a) Sources		8930-8979	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 0%
3) Contributions		8980-8999	907,190 00	958,524 00	0 00	999 352 00	40,828 00	4 3%
4) TOTAL, OTHER FINANCING SOURCES/USES			877,190 00	928,524 00	0 00	969 352 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,191,961 00	159,475 00	(286,740 56)	(30,782 00)		
F FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	194,031 00	263,980 00		263,980 00	0 00	0 0%
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0 0%
c) As of July 1 - Audited (F1a + F1b)			194,031 00	263,980 00		263,980 00		
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			194,031 00	263,980 00		263,980 00		
2) Ending Balance, June 30 (E + F1e)			1,385,992 00	423,455 00		233,198 00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0 00	0 00		0 00		
Stores		9712	0 00	0 00		0 00		
Prepaid Items		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00		0 00		
b) Restricted		9740	1,385,992 00	423,455 00		233,198 00		
c) Committed								
Stabilization Arrangements		9750	0 00	0 00		0 00		
Other Commitments		9760	0 00	0 00		0 00		
d) Assigned								
Other Assignments		9780	0 00	0 00		0 00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0 00	0 00		0 00		
Unassigned/Unappropriated Amount		9790	0 00	0 00		0 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0 00	0 00	0 00	0 00		
Education Protection Account State Aid - Current Year		8012	0 00	0 00	0 00	0 00		
State Aid - Prior Years		8019	0 00	0 00	0 00	0 00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0 00	0 00	0 00	0 00		
Timber Yield Tax		8022	0 00	0 00	0 00	0 00		
Other Subventions/In-Lieu Taxes		8029	0 00	0 00	0 00	0 00		
County & District Taxes								
Secured Roll Taxes		8041	0 00	0 00	0 00	0 00		
Unsecured Roll Taxes		8042	0 00	0 00	0 00	0 00		
Prior Years' Taxes		8043	0 00	0 00	0 00	0 00		
Supplemental Taxes		8044	0 00	0 00	0 00	0 00		
Education Revenue Augmentation Fund (ERAF)		8045	0 00	0 00	0 00	0 00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0 00	0 00	0 00	0 00		
Penalties and Interest from Delinquent Taxes		8048	0 00	0 00	0 00	0 00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0 00	0 00	0 00	0 00		
Other In-Lieu Taxes		8082	0 00	0 00	0 00	0 00		
Less Non-LCFF (50%) Adjustment		8089	0 00	0 00	0 00	0 00		
Subtotal, LCFF Sources			0 00	0 00	0 00	0 00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0 00	0 00	0 00	0 00		
Property Taxes Transfers		8097	0 00	0 00	0 00	0 00	0 00	0 0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL LCFF SOURCES			0 00	0 00	0 00	0 00	0 00	0 0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0 00	0 00	0 00	0 00	0 00	0 0%
Special Education Entitlement		8181	195 574 00	201,174 00	0 00	201,174 00	0 00	0 0%
Special Education Discretionary Grants		8182	0 00	0 00	0 00	0 00	0 00	0 0%
Child Nutrition Programs		8220	0 00	0 00	0 00	0 00	0 00	0 0%
Donated Food Commodities		8221	0 00	0 00	0 00	0 00	0 00	0 0%
Forest Reserve Funds		8260	0 00	0 00	0 00	0 00		
Flood Control Funds		8270	0 00	0 00	0 00	0 00		
Wildlife Reserve Funds		8280	0 00	0 00	0 00	0 00		
FEMA		8281	0 00	0 00	0 00	0 00	0 00	0 0%
Interagency Contracts Between LEAs		8285	0 00	0 00	0 00	0 00	0 00	0 0%
Pass-Through Revenues from Federal Sources		8287	0 00	0 00	0 00	0 00	0 00	0 0%
Title I Part A, Basic	3010	8290	239 375 00	306,608 00	171,636 00	307,459 00	851 00	0 3%
Title I, Part D, Local Delinquent								
Programs	3025	8290	0 00	0 00	0 00	0 00	0 00	0 0%
Title II, Part A, Supporting Effective Instruction	4035	8290	36,528 00	41,603 00	10 416 00	41,603 00	0 00	0 0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0 00	0 00	0 00	0 00	0 00	0 0%
Title III, Part A, English Learner Program	4203	8290	0 00	0 00	0 00	0 00	0 00	0 0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0 00	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	16,917 00	18,083 00	0 00	18,104 00	21 00	0 1%
Career and Technical Education	3500-3599	8290	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Federal Revenue	All Other	8290	2,575,488 00	1,253,381 00	406,606 88	1,440,386 00	187,005 00	14 9%
TOTAL, FEDERAL REVENUE			3,063,882 00	1,820,849 00	588,658 88	2,008,726 00	187,877 00	10 3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0 00	0 00	0 00	0 00	0 00	0 0%
Special Education Master Plan								
Current Year	6500	8311	0 00	0 00	0 00	0 00	0 00	0 0%
Prior Years	6500	8319	0 00	0 00	0 00	0 00	0 00	0 0%
All Other State Apportionments - Current Year	All Other	8311	0 00	0 00	0 00	0 00	0 00	0 0%
All Other State Apportionments - Prior Years	All Other	8319	0 00	0 00	0 00	0 00	0 00	0 0%
Child Nutrition Programs		8520	0 00	0 00	0 00	0 00	0 00	0 0%
Mandated Costs Reimbursements		8550	0 00	0 00	0 00	0 00		
Lottery - Unrestricted and Instructional Materi.		8560	46 132 00	44,001 00	(1,217 21)	61,090 00	17,089 00	38 8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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 0%
Pass-Through Revenues from State Sources		8587	0 00	0 00	0 00	0 00	0 00	0 0%
After School Education and Safety (ASES)	6010	8590	205,600 00	205,600 00	0 00	235,617 00	30,017 00	14 6%
Charter School Facility Grant	6030	8590	0 00	0 00	0 00	0 00	0 00	0 0%
Career Technical Education Incentive Grant Program	6387	8590	0 00	0 00	0 00	0 00	0 00	0 0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0 00	0 00	0 00	0 00	0 00	0 0%
California Clean Energy Jobs Act	6230	8590	0 00	0 00	0 00	0 00	0 00	0 0%
Specialized Secondary	7370	8590	0 00	0 00	0 00	0 00	0 00	0 0%
American Indian Early Childhood Education	7210	8590	0 00	0 00	0 00	0 00	0 00	0 0%
All Other State Revenue	All Other	8590	932,864 00	1,215,891 00	549,444 00	824,282 00	(391,609 00)	-32 2%
TOTAL, OTHER STATE REVENUE			1,184,596 00	1,465,492 00	548,226 79	1,120,989 00	(344 503 00)	-23 5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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 0%
Unsecured Roll		8616	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 0%
Supplemental Taxes		8618	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 0%
Other		8622	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 0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	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 0%
Sale of Publications		8632	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 0%
All Other Sales		8639	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 0%
Interest		8660	0 00	0 00	0 00	0 00	0 00	0 0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0 00	0 00	0 00	0 00		
Transportation Fees From Individuals		8675	0 00	0 00	0 00	0 00	0 00	0 0%
Interagency Services		8677	0 00	0 00	0 00	0 00	0 00	0 0%
Mitigation/Developer Fees		8681	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Fees and Contracts		8689	0 00	0 00	0 00	0 00	0 00	0 0%
Other Local Revenue								
Plus Misc Funds Non-LCFF (50%) Adjustme		8691	0 00	0 00	0 00	0 00		
Pass-Through Revenues From Local Sources		8697	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Local Revenue		8699	0 00	0 00	0 00	0 00	0 00	0 0%
Tuition		8710	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 0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0 00	0 00	0 00	0 00	0 00	0 0%
From County Offices	6500	8792	539,611 00	567,322 00	328,135 00	567,322 00	0 00	0 0%
From JPAs	6500	8793	0 00	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 00	0 0%
From County Offices	6360	8792	0 00	0 00	0 00	0 00	0 00	0 0%
From JPAs	6360	8793	0 00	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 0%
From County Offices	All Other	8792	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 0%
All Other Transfers In from All Others		8799	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER LOCAL REVENUE			539,611 00	567,322 00	328,135 00	567,322 00	0 00	0 0%
TOTAL, REVENUES			4,788,089 00	3,853,663 00	1,465,020 67	3,697,037 00	(156,626 00)	-4 1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,017,226 00	1,006 116 00	480,608 14	979,439 00	26 677 00	2 7%
Certificated Pupil Support Salaries		1200	279,298 00	133,358 00	67,332 81	137,520 00	(4 162 00)	-3 1%
Certificated Supervisors' and Administrators' Salaries		1300	94,388 00	111,720 00	51,992 94	129,619 00	(17,899 00)	-16 0%
Other Certificated Salaries		1900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CERTIFICATED SALARIES			1,390,912 00	1 251,194 00	599,933 89	1,246,578 00	4,616 00	0 4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	355,853 00	283,837 00	138,103 51	302,498 00	(18 661 00)	-6 6%
Classified Support Salaries		2200	100,817 00	130,633 00	78,152 80	99,467 00	31 166 00	23 9%
Classified Supervisors' and Administrators' Salaries		2300	0 00	3,025 00	3,025 34	0 00	3,025 00	100 0%
Clerical, Technical and Office Salaries		2400	4,500 00	4 500 00	3,260 82	0 00	4,500 00	100 0%
Other Classified Salaries		2900	4,500 00	4,500 00	2,186 60	0 00	4,500 00	100 0%
TOTAL, CLASSIFIED SALARIES			465,670 00	426,495 00	224,729 07	401 965 00	24,530 00	5 8%
EMPLOYEE BENEFITS								
STRS		3101-3102	569,161 00	589 319 00	86,851 36	589,107 00	212 00	0 0%
PERS		3201-3202	110,776 00	118,774 00	61,039 94	114,338 00	4,436 00	3 7%
OASDI/Medicare/Alternative		3301-3302	59,622 00	59,183 00	30 354 74	57,504 00	1,679 00	2 8%
Health and Welfare Benefits		3401-3402	208,322 00	161,745 00	87,524 59	161,744 00	1 00	0 0%
Unemployment Insurance		3501-3502	22,528 00	10,244 00	3,299 37	9 681 00	563 00	5 5%
Workers' Compensation		3601-3602	32 344 00	29,188 00	14,539 86	28,849 00	339 00	1 2%
OPEB, Allocated		3701-3702	0 00	0 00	0 00	0 00	0 00	0 0%
OPEB, Active Employees		3751-3752	0 00	0 00	0 00	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	2,188 00	4,937 00	2 370 68	4,945 00	(8 00)	-0 2%
TOTAL, EMPLOYEE BENEFITS			1,004,941 00	973 390 00	285,980 54	966 168 00	7 222 00	0 7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0 00	0 00	0 00	0 00	0 00	0 0%
Books and Other Reference Materials		4200	0 00	0 00	0 00	0 00	0 00	0 0%
Materials and Supplies		4300	165,342 00	220,296 00	111,894 35	219 462 00	834 00	0 4%
Noncapitalized Equipment		4400	7,800 00	149,300 00	108,353 23	148 844 00	456 00	0 3%
Food		4700	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL BOOKS AND SUPPLIES			173,142 00	369,596 00	220,247 58	368,306 00	1,290 00	0 3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	378,584 00	403,584 00	56 233 11	433,601 00	(30,017 00)	-7 4%
Travel and Conferences		5200	42,452 00	67,366 00	31,611 07	71,576 00	(4,210 00)	-6 2%
Dues and Memberships		5300	0 00	0 00	0 00	0 00	0 00	0 0%
Insurance		5400-5450	0 00	0 00	0 00	0 00	0 00	0 0%
Operations and Housekeeping Services		5500	0 00	0 00	0 00	0 00	0 00	0 0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	173,724 00	173,724 00	17,734 29	173,724 00	0 00	0 0%
Transfers of Direct Costs		5710	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 00	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	640,761 00	736,545 00	314,127 68	813,530 00	(76 985 00)	-10 5%
Communications		5900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1 235,521 00	1 381,219 00	419,706 15	1,492,431 00	(111,212 00)	-8 1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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 0%
Buildings and Improvements of Buildings		6200	95,000 00	100,000 00	0 00	100,000 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment		6400	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 00	0 00	0 00	0 0%
Lease Assets		6600	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CAPITAL OUTLAY			95,000 00	100,000 00	0 00	100,000 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0 00	0 00	0 00	0 00	0 00	0 0%
State Special Schools		7130	0 00	0 00	0 00	0 00	0 00	0 0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0 00	0 00	0 00	0 00	0 00	0 0%
Payments to County Offices		7142	0 00	0 00	0 00	0 00	0 00	0 0%
Payments to JPAs		7143	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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 0%
To JPAs		7213	0 00	0 00	0 00	0 00	0 00	0 0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0 00	0 00	0 00	0 00	0 00	0 0%
To County Offices	6500	7222	0 00	0 00	0 00	0 00	0 00	0 0%
To JPAs	6500	7223	0 00	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 00	0 0%
To County Offices	6360	7222	0 00	0 00	0 00	0 00	0 00	0 0%
To JPAs	6360	7223	0 00	0 00	0 00	0 00	0 00	0 0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	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 0%
Debt Service								
Debt Service - Interest		7438	0 00	0 00	0 00	0 00	0 00	0 0%
Other Debt Service - Principal		7439	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	0 00	0 00	0 00	0 00	0 0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	108,132 00	120,818 00	1,164 00	121,723 00	(905 00)	-0 7%
Transfers of Indirect Costs - Interfund		7350	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			108,132 00	120,818 00	1,164 00	121,723 00	(905 00)	-0 7%
TOTAL, EXPENDITURES			4,473,318 00	4,622,712 00	1,751,761 23	4,697,171 00	(74,459 00)	-1 6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 00	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 00	0 00	0 00	0 0%
INTERFUND TRANSFERS OUT								
To Child Development Fund		7611	0 00	0 00	0 00	0 00	0 00	0 0%
To Special Reserve Fund		7612	30,000 00	30 000 00	0 00	30,000 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 0%
To Cafeteria Fund		7616	0 00	0 00	0 00	0 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 00	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000 00	30,000 00	0 00	30,000 00	0 00	0 0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0 00	0 00	0 00	0 00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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 0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	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 0%
Proceeds from Lease Revenue Bonds		8973	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 0%
(c) TOTAL, SOURCES			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 0%
All Other Financing Uses		7699	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 0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	907,190 00	958,524 00	0 00	999,352 00	40,828 00	4 3%
Contributions from Restricted Revenues		8990	0 00	0 00	0 00	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			907,190 00	958,524 00	0 00	999,352 00	40,828 00	4 3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			877,190 00	928,524 00	0 00	969,352 00	(40,828 00)	4 4%

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
6266	Educator Effectiveness, FY 2021-22	156,219 00
6300	Lottery Instructional Materials	76,979 00
Total, Restricted Balance		<u>233,198 00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A REVENUES								
1) LCFF Sources		8010 8099	0 00	0 00	0 00	0 00	0 00	0 0%
2) Federal Revenue		8100 8299	0 00	0 00	0 00	0 00	0 00	0 0%
3) Other State Revenue		8300 8599	0 00	0 00	0 00	0 00	0 00	0 0%
4) Other Local Revenue		8600-8799	0 00	0 00	0 00	0 00	0 00	0 0%
5) TOTAL, REVENUES			0 00	0 00	0 00	0 00		
B EXPENDITURES								
1) Certificated Salaries		1000 1999	0 00	0 00	0 00	0 00	0 00	0 0%
2) Classified Salaries		2000 2999	0 00	0 00	0 00	0 00	0 00	0 0%
3) Employee Benefits		3000 3999	0 00	0 00	0 00	0 00	0 00	0 0%
4) Books and Supplies		4000-4999	0 00	0 00	0 00	0 00	0 00	0 0%
5) Services and Other Operating Expenditures		5000 5999	0 00	0 00	0 00	0 00	0 00	0 0%
6) Capital Outlay		6000-6999	0 00	0 00	0 00	0 00	0 00	0 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0 00	0 00	0 00	0 00	0 00	0 0%
8) Other Outgo Transfers of Indirect Costs		7300-7399	0 00	0 00	0 00	0 00	0 00	0 0%
9) TOTAL, EXPENDITURES			0 00	0 00	0 00	0 00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 B9)								
			0 00	0 00	0 00	0 00		
D OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0 00	0 00	0 00	0 00	0 00	0 0%
b) Transfers Out		7600-7629	0 00	0 00	0 00	0 00	0 00	0 0%
2) Other Sources/Uses								
a) Sources		8930 8979	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 0%
3) Contributions		8980 8999	0 00	0 00	0 00	0 00	0 00	0 0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0 00	0 00	0 00	0 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 Unaudited		9791	0.00	26,558.00		26,558.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	26,558.00		26,558.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	26,558.00		26,558.00		
2) Ending Balance June 30 (E + F1e)			0.00	26,558.00		26,558.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	26,558.00		26,558.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUES								
Sale of Equipment and Supplies		8631	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 0%
Interest		8660	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Fees and Contracts		8689	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Local Revenue		8699	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL REVENUES			0 00	0 00	0 00	0 00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0 00	0 00	0 00	0 00	0 00	0 0%
Certificated Pupil Support Salaries		1200	0 00	0 00	0 00	0 00	0 00	0 0%
Certificated Supervisors and Administrators Salaries		1300	0 00	0 00	0 00	0 00	0 00	0 0%
Other Certificated Salaries		1900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL CERTIFICATED SALARIES			0 00	0 00	0 00	0 00	0 00	0 0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0 00	0 00	0 00	0 00	0 00	0 0%
Classified Support Salaries		2200	0 00	0 00	0 00	0 00	0 00	0 0%
Classified Supervisors and Administrators' Salaries		2300	0 00	0 00	0 00	0 00	0 00	0 0%
Clerical Technical and Office Salaries		2400	0 00	0 00	0 00	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL CLASSIFIED SALARIES			0 00	0 00	0 00	0 00	0 00	0 0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0 00	0 00	0 00	0 00	0 00	0 0%
PERS		3201 3202	0 00	0 00	0 00	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 00	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 00	0 00	0 00	0 0%
Unemployment Insurance		3501 3502	0 00	0 00	0 00	0 00	0 00	0 0%
Workers Compensation		3601 3602	0 00	0 00	0 00	0 00	0 00	0 0%
OPEB Allocated		3701-3702	0 00	0 00	0 00	0 00	0 00	0 0%
OPEB Active Employees		3751 3752	0 00	0 00	0 00	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL EMPLOYEE BENEFITS			0 00	0 00	0 00	0 00	0 00	0 0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0 00	0 00	0 00	0 00	0 00	0 0%
Noncapitalized Equipment		4400	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL BOOKS AND SUPPLIES			0 00	0 00	0 00	0 00	0 00	0 0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0 00	0 00	0 00	0 00	0 00	0 0%
Dues and Memberships		5300	0 00	0 00	0 00	0 00	0 00	0 0%
Insurance		5400 5450	0 00	0 00	0 00	0 00	0 00	0 0%
Rentals Leases Repairs and Noncapitalized Improvements		5600	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 00	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0 00	0 00	0 00	0 00	0 00	0 0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
8210	Student Activity Funds	26,558 00
Total, Restricted Balance		<u>26,558 00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A REVENUES								
1) LCFF Sources		8010 8099	0 00	0 00	0 00	0 00	0 00	0 0%
2) Federal Revenue		8100 8299	283,810 00	283,810 00	60,222 03	413,810 00	130,000 00	45 8%
3) Other State Revenue		8300 8599	20,000 00	20,000 00	23,616 79	23,000 00	3,000 00	15 0%
4) Other Local Revenue		8600-8799	9,700 00	9,950 00	2,136 45	9,950 00	0 00	0 0%
5) TOTAL REVENUES			313,510 00	313,760 00	85,975 27	446,760 00		
B EXPENDITURES								
1) Certificated Salaries		1000-1999	0 00	0 00	0 00	0 00	0 00	0 0%
2) Classified Salaries		2000 2999	131,603 00	140,248 00	71,147 18	131,808 00	8,640 00	6 2%
3) Employee Benefits		3000 3999	68,321 00	68,694 00	37,053 41	67,775 00	919 00	1 3%
4) Books and Supplies		4000-4999	131,010 00	134,810 00	79,198 84	158,810 00	(24,000 00)	17 8%
5) Services and Other Operating Expenditures		5000 5999	56,825 00	56,825 00	5,810 06	56,825 00	0 00	0 0%
6) Capital Outlay		6000-6999	0 00	6,200 00	6,174 40	6,200 00	0 00	0 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400 7499	0 00	0 00	0 00	0 00	0 00	0 0%
8) Other Outgo - Transfers of Indirect Costs		7300 7399	0 00	0 00	0 00	0 00	0 00	0 0%
9) TOTAL EXPENDITURES			387,759 00	406,777 00	199,383 89	421,218 00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,249 00)	(93,017 00)	(113,408 62)	25,542 00		
D OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900 8929	35,000 00	35,000 00	0 00	35,000 00	0 00	0 0%
b) Transfers Out		7600-7629	0 00	0 00	0 00	0 00	0 00	0 0%
2) Other Sources/Uses								
a) Sources		8930 8979	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 0%
3) Contributions		8980 8999	0 00	0 00	0 00	0 00	0 00	0 0%
4) TOTAL OTHER FINANCING SOURCES/USES			35,000 00	35,000 00	0 00	35,000 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,249 00)	(58,017 00)	(113,408 62)	60,542 00		
F FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,910 00	87,746 00		87,746 00	0 00	0 0%
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0 0%
c) As of July 1 - Audited (F1a + F1b)			59,910 00	87,746 00		87,746 00		
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			59,910 00	87,746 00		87,746 00		
2) Ending Balance June 30 (E + F1e)			20,661 00	29,729 00		148,288 00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0 00	0 00		0 00		
Stores		9712	3,200 00	4,335 00		4,335 00		
Prepaid Items		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00		0 00		
b) Restricted			17,461 00	25,394 00		143,953 00		
c) Committed								
Stabilization Arrangements		9750	0 00	0 00		0 00		
Other Commitments		9760	0 00	0 00		0 00		
d) Assigned								
Other Assignments		9780	0 00	0 00		0 00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0 00	0 00		0 00		
Unassigned/Unappropriated Amount		9790	0 00	0 00		0 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	265,000 00	265,000 00	60,222 03	395,000 00	130,000 00	49.1%
Donated Food Commodities		8221	18,810 00	18,810 00	0 00	18,810 00	0 00	0.0%
All Other Federal Revenue		8290	0 00	0 00	0 00	0 00	0 00	0.0%
TOTAL FEDERAL REVENUE			283,810 00	283,810 00	60,222 03	413,810 00	130,000 00	45.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	20,000 00	20,000 00	23,616 79	23,000 00	3,000 00	15.0%
All Other State Revenue		8590	0 00	0 00	0 00	0 00	0 00	0.0%
TOTAL OTHER STATE REVENUE			20,000 00	20,000 00	23,616 79	23,000 00	3,000 00	15.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0 00	0 00	0 00	0 00	0 00	0.0%
Food Service Sales		8634	0 00	0 00	1,933 51	0 00	0 00	0.0%
Leases and Rentals		8650	0 00	0 00	0 00	0 00	0 00	0.0%
Interest		8660	100 00	350 00	202 94	350 00	0 00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0 00	0 00	0 00	0.0%
Fees and Contracts								
Interagency Services		8677	9,600 00	9,600 00	0 00	9,600 00	0 00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0 00	0 00	0 00	0 00	0 00	0.0%
TOTAL OTHER LOCAL REVENUE			9,700 00	9,950 00	2,136 45	9,950 00	0 00	0.0%
TOTAL REVENUES			313,510 00	313,760 00	85,975 27	446,760 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors and Administrators' Salaries		1300	0 00	0 00	0 00	0 00	0 00	0 0%
Other Certificated Salaries		1900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CERTIFICATED SALARIES			0 00	0 00	0 00	0 00	0 00	0 0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	131,603 00	140,248 00	71,147 18	131,608 00	8,640 00	6 2%
Classified Supervisors and Administrators Salaries		2300	0 00	0 00	0 00	0 00	0 00	0 0%
Clerical, Technical and Office Salaries		2400	0 00	0 00	0 00	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CLASSIFIED SALARIES			131,603 00	140,248 00	71,147 18	131,608 00	8,640 00	6 2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0 00	0 00	0 00	0 00	0 00	0 0%
PERS		3201 3202	23,132 00	23,132 00	12,858 72	23 132 00	0 00	0 0%
OASDI/Medicare/Alternative		3301 3302	10,068 00	10,729 00	5,442 79	10 068 00	661 00	6 2%
Health and Welfare Benefits		3401 3402	30,531 00	31,061 00	16,888 62	31 061 00	0 00	0 0%
Unemployment Insurance		3501 3502	1,619 00	793 00	355 77	687 00	106 00	13 4%
Workers' Compensation		3601 3602	2,316 00	2,468 00	1,252 21	2 316 00	152 00	6 2%
OPEB Allocated		3701 3702	0 00	0 00	0 00	0 00	0 00	0 0%
OPEB Active Employees		3751 3752	0 00	0 00	0 00	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	655 00	511 00	255 30	511 00	0 00	0 0%
TOTAL EMPLOYEE BENEFITS			68,321 00	68,694 00	37,053 41	67,775 00	919 00	1 3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0 00	0 00	0 00	0 00	0 00	0 0%
Materials and Supplies		4300	7,200 00	11,000 00	8,917 79	15,000 00	(4,000 00)	-36 4%
Noncapitalized Equipment		4400	0 00	0 00	0 00	0 00	0 00	0 0%
Food		4700	123,810 00	123,810 00	70,281 05	143,810 00	(20,000 00)	16 2%
TOTAL, BOOKS AND SUPPLIES			131,010 00	134,810 00	79,198 84	158,810 00	(24,000 00)	-17 8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0 00	0 00	0 00	0 00	0 00	0 0%
Travel and Conferences		5200	575 00	575 00	200 00	575 00	0 00	0 0%
Dues and Memberships		5300	0 00	0 00	0 00	0 00	0 00	0 0%
Insurance		5400 5450	0 00	0 00	0 00	0 00	0 00	0 0%
Operations and Housekeeping Services		5500	0 00	0 00	0 00	0 00	0 00	0 0%
Rentals Leases Repairs and Noncapitalized Improvements		5600	4,000 00	4,000 00	1,100 20	4,000 00	0 00	0 0%
Transfers of Direct Costs		5710	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Direct Costs Interfund		5750	0 00	0 00	0 00	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	52,000 00	52,000 00	4,509 86	52,000 00	0 00	0 0%
Communications		5900	250 00	250 00	0 00	250 00	0 00	0 0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,825 00	56,825 00	5,810 06	56,825 00	0 00	0 0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment		6400	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment Replacement		6500	0 00	6,200 00	6,174 40	6,200 00	0 00	0 0%
Lease Assets		6600	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL CAPITAL OUTLAY			0 00	6,200 00	6,174 40	6,200 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0 00	0 00	0 00	0 00	0 00	0 0%
Other Debt Service Principal		7439	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	0 00	0 00	0 00	0 00	0 0%
OTHER OUTGO TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs Interfund		7350	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER OUTGO TRANSFERS OF INDIRECT COSTS			0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL EXPENDITURES			387,759 00	406,777 00	199,383 89	421,218 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General Fund		8916	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c d + e)			35,000.00	35,000.00	0.00	35,000.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
5310	Child Nutrition School Programs (e g , School Lunch, School	143,953 00
Total, Restricted Balance		<u>143,953 00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A REVENUES								
1) LCFF Sources		8010 8099	0 00	0 00	0 00	0 00	0 00	0 0%
2) Federal Revenue		8100 8299	0 00	0 00	0 00	0 00	0 00	0 0%
3) Other State Revenue		8300 8599	0 00	0 00	0 00	0 00	0 00	0 0%
4) Other Local Revenue		8600-8799	2,000 00	2 000 00	661 81	1,200 00	(800 00)	40 0%
5) TOTAL, REVENUES			2,000 00	2,000 00	661 81	1,200 00		
B EXPENDITURES								
1) Certificated Salaries		1000 1999	0 00	0 00	0 00	0 00	0 00	0 0%
2) Classified Salaries		2000-2999	0 00	0 00	0 00	0 00	0 00	0 0%
3) Employee Benefits		3000 3999	0 00	0 00	0 00	0 00	0 00	0 0%
4) Books and Supplies		4000-4999	0 00	0 00	0 00	0 00	0 00	0 0%
5) Services and Other Operating Expenditures		5000-5999	0 00	0 00	0 00	0 00	0 00	0 0%
6) Capital Outlay		6000-6999	0 00	0 00	0 00	0 00	0 00	0 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100 7299, 7400-7499	0 00	0 00	0 00	0 00	0 00	0 0%
8) Other Outgo - Transfers of Indirect Costs		7300 7399	0 00	0 00	0 00	0 00	0 00	0 0%
9) TOTAL, EXPENDITURES			0 00	0 00	0 00	0 00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 B9)			2,000 00	2,000 00	661 81	1,200 00		
D OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900 8929	0 00	0 00	0 00	0 00	0 00	0 0%
b) Transfers Out		7600 7629	0 00	0 00	0 00	0 00	0 00	0 0%
2) Other Sources/Uses								
a) Sources		8930 8979	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 0%
3) Contributions		8980-8999	0 00	0 00	0 00	0 00	0 00	0 0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0 00	0 00	0 00	0 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	661.81	1,200.00		
F FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	198,684.00	203,919.00		203,919.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,684.00	203,919.00		203,919.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,684.00	203,919.00		203,919.00		
2) Ending Balance June 30 (E + F1e)			200,684.00	205,919.00		205,119.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	200,684.00	205,919.00		205,119.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	2,000 00	2,000 00	661 81	1,200 00	(800 00)	-40 0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER LOCAL REVENUE			2,000 00	2,000 00	661 81	1,200 00	(800 00)	40 0%
TOTAL, REVENUES			2,000 00	2,000 00	661 81	1,200 00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General Fund/CSSF		8912	0 00	0 00	0 00	0 00	0 00	0 0%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 00	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 00	0 00	0 00	0 0%
INTERFUND TRANSFERS OUT								
To General Fund/CSSF		7612	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 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 00	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0 00	0 00	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 00	0 00	0 00	0 0%
(c) TOTAL, SOURCES			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 0%
(d) TOTAL, USES			0 00	0 00	0 00	0 00	0 00	0 0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0 00	0 00	0 00	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL OTHER FINANCING SOURCES/USES (a b + c d + e)			0 00	0 00	0 00	0 00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Balance	<u>0 00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A REVENUES								
1) LCFF Sources		8010-8099	0 00	0 00	0 00	0 00	0 00	0 0%
2) Federal Revenue		8100-8299	0 00	0 00	0 00	0 00	0 00	0 0%
3) Other State Revenue		8300 8599	0 00	0 00	0 00	0 00	0 00	0 0%
4) Other Local Revenue		8600-8799	50,300 00	50,300 00	97,126 61	109,745 00	59,445 00	118 2%
5) TOTAL REVENUES			50,300 00	50,300 00	97,126 61	109,745 00		
B EXPENDITURES								
1) Certificated Salaries		1000 1999	0 00	0 00	0 00	0 00	0 00	0 0%
2) Classified Salaries		2000 2999	0 00	0 00	0 00	0 00	0 00	0 0%
3) Employee Benefits		3000-3999	0 00	0 00	0 00	0 00	0 00	0 0%
4) Books and Supplies		4000 4999	0 00	0 00	0 00	0 00	0 00	0 0%
5) Services and Other Operating Expenditures		5000 5999	900 00	1,000 00	792 00	1,027 00	(27 00)	2 7%
6) Capital Outlay		6000-6999	0 00	0 00	0 00	0 00	0 00	0 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100 7299 7400 7499	46,922 00	46,922 00	0 00	46,922 00	0 00	0 0%
8) Other Outgo - Transfers of Indirect Costs		7300 7399	0 00	0 00	0 00	0 00	0 00	0 0%
9) TOTAL EXPENDITURES			47,822 00	47,922 00	792 00	47,949 00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 B9)								
			2,478 00	2,378 00	96,334 61	61,796 00		
D OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900 8929	0 00	0 00	0 00	0 00	0 00	0 0%
b) Transfers Out		7600-7629	0 00	0 00	0 00	0 00	0 00	0 0%
2) Other Sources/Uses								
a) Sources		8930 8979	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 0%
3) Contributions		8980-8999	0 00	0 00	0 00	0 00	0 00	0 0%
4) TOTAL OTHER FINANCING SOURCES/USES			0 00	0 00	0 00	0 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,478 00	2,378 00	96,334 61	61,796 00		
F FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 Unaudited		9791	2,500 00	15,039 00		15,039 00	0 00	0 0%
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0 0%
c) As of July 1 Audited (F1a + F1b)			2,500 00	15,039 00		15,039 00		
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			2,500 00	15,039 00		15,039 00		
2) Ending Balance June 30 (E + F1e)			4,978 00	17,417 00		76,835 00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0 00	0 00		0 00		
Stores		9712	0 00	0 00		0 00		
Prepaid Items		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00		0 00		
b) Legally Restricted Balance		9740	4,978 00	17,417 00		76,835 00		
c) Committed								
Stabilization Arrangements		9750	0 00	0 00		0 00		
Other Commitments		9760	0 00	0 00		0 00		
d) Assigned								
Other Assignments		9780	0 00	0 00		0 00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0 00	0 00		0 00		
Unassigned/Unappropriated Amount		9790	0 00	0 00		0 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies		Other						
Homeowners' Exemptions		8575	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 0%
All Other State Revenue		8590	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER STATE REVENUE			0 00	0 00	0 00	0 00	0 00	0 0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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 0%
Prior Years Taxes		8617	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 0%
Non Ad Valorem Taxes								
Parcel Taxes		8621	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 0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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 0%
Sales								
Sale of Equipment/Supplies		8631	0 00	0 00	0 00	0 00	0 00	0 0%
Interest		8660	300 00	300 00	133 51	250 00	(50 00)	16 7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0 00	0 00	0 00	0 0%
Fees and Contracts								
Mitigation/Developer Fees		8681	50,000 00	50,000 00	96,993 10	109,495 00	59,495 00	119 0%
Other Local Revenue								
All Other Local Revenue		8699	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 0%
TOTAL, OTHER LOCAL REVENUE			50,300 00	50,300 00	97,126 61	109,745 00	59,445 00	118 2%
TOTAL, REVENUES			50,300 00	50,300 00	97,126 61	109,745 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CERTIFICATED SALARIES			0 00	0 00	0 00	0 00	0 00	0 0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0 00	0 00	0 00	0 00	0 00	0 0%
Classified Supervisors and Administrators' Salaries		2300	0 00	0 00	0 00	0 00	0 00	0 0%
Clencial Technical and Office Salaries		2400	0 00	0 00	0 00	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CLASSIFIED SALARIES			0 00	0 00	0 00	0 00	0 00	0 0%
EMPLOYEE BENEFITS								
STRS		3101 3102	0 00	0 00	0 00	0 00	0 00	0 0%
PERS		3201 3202	0 00	0 00	0 00	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301 3302	0 00	0 00	0 00	0 00	0 00	0 0%
Health and Welfare Benefits		3401 3402	0 00	0 00	0 00	0 00	0 00	0 0%
Unemployment Insurance		3501 3502	0 00	0 00	0 00	0 00	0 00	0 0%
Workers Compensation		3601-3602	0 00	0 00	0 00	0 00	0 00	0 0%
OPEB Allocated		3701-3702	0 00	0 00	0 00	0 00	0 00	0 0%
OPEB Active Employees		3751 3752	0 00	0 00	0 00	0 00	0 00	0 0%
Other Employee Benefits		3901 3902	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, EMPLOYEE BENEFITS			0 00	0 00	0 00	0 00	0 00	0 0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0 00	0 00	0 00	0 00	0 00	0 0%
Books and Other Reference Matenals		4200	0 00	0 00	0 00	0 00	0 00	0 0%
Materials and Supplies		4300	0 00	0 00	0 00	0 00	0 00	0 0%
Noncapitalized Equipment		4400	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, BOOKS AND SUPPLIES			0 00	0 00	0 00	0 00	0 00	0 0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0 00	0 00	0 00	0 00	0 00	0 0%
Travel and Conferences		5200	0 00	0 00	0 00	0 00	0 00	0 0%
Insurance		5400 5450	0 00	0 00	0 00	0 00	0 00	0 0%
Operations and Housekeeping Services		5500	0 00	0 00	0 00	0 00	0 00	0 0%
Rentals Leases Repairs, and Noncapitalized Improvements		5600	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Direct Costs		5710	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 00	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	900 00	1,000 00	792 00	1,027 00	(27 00)	-2 7%
Communications		5900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			900 00	1,000 00	792 00	1,027 00	(27 00)	-2 7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 00	0 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment		6400	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 00	0 00	0 00	0 0%
Lease Assets		6600	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CAPITAL OUTLAY			0 00	0 00	0 00	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 00	0 00	0 00	0 0%
Debt Service								
Debt Service Interest		7438	12,864 00	12,864 00	0 00	12,890 00	(26 00)	0 2%
Other Debt Service Principal		7439	34,058 00	34,058 00	0 00	34,032 00	26 00	0 1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,922 00	46,922 00	0 00	46,922 00	0 00	0 0%
TOTAL, EXPENDITURES			47,822 00	47,922 00	792 00	47,949 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 00	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 00	0 00	0 00	0 0%
INTERFUND TRANSFERS OUT								
To State School Building Fund/ County School Facilities Fund		7613	0 00	0 00	0 00	0 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 00	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0 00	0 00	0 00	0 00	0 0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0 00	0 00	0 00	0 00	0 00	0 0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0 00	0 00	0 00	0 00	0 00	0 0%
Long Term Debt Proceeds		8971	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from Certificates of Participation		8972	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from Leases		8973	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from Lease Revenue Bonds		8979	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 0%
(c) TOTAL, SOURCES			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 0%
All Other Financing Uses		7699	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 0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 00	0 00	0 00	0 0%
Contributions from Restricted Revenues		6990	0 00	0 00	0 00	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0 00	0 00	0 00	0 00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	76,835 00
Total, Restricted Balance		<u>76,835 00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A REVENUES								
1) LCFF Sources		8010-8099	0 00	0 00	0 00	0 00	0 00	0 0%
2) Federal Revenue		8100-8299	0 00	0 00	0 00	0 00	0 00	0 0%
3) Other State Revenue		8300-8599	0 00	0 00	0 00	0 00	0 00	0 0%
4) Other Local Revenue		8600 8799	300 00	750 00	278 73	550 00	(200 00)	-26 7%
5) TOTAL REVENUES			300 00	750 00	278 73	550 00		
B EXPENDITURES								
1) Certificated Salaries		1000-1999	0 00	0 00	0 00	0 00	0 00	0 0%
2) Classified Salaries		2000 2999	0 00	0 00	0 00	0 00	0 00	0 0%
3) Employee Benefits		3000 3999	0 00	0 00	0 00	0 00	0 00	0 0%
4) Books and Supplies		4000-4999	0 00	0 00	0 00	0 00	0 00	0 0%
5) Services and Other Operating Expenditures		5000 5999	0 00	0 00	0 00	0 00	0 00	0 0%
6) Capital Outlay		6000 6999	0 00	0 00	0 00	0 00	0 00	0 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100 7299 7400 7499	0 00	0 00	0 00	0 00	0 00	0 0%
8) Other Outgo Transfers of Indirect Costs		7300 7399	0 00	0 00	0 00	0 00	0 00	0 0%
9) TOTAL EXPENDITURES			0 00	0 00	0 00	0 00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 B9)								
			300 00	750 00	278 73	550 00		
D OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900 8929	30,000 00	30,000 00	0 00	30,000 00	0 00	0 0%
b) Transfers Out		7600 7629	0 00	0 00	0 00	0 00	0 00	0 0%
2) Other Sources/Uses								
a) Sources		8930-8979	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 0%
3) Contributions		8980-8999	0 00	0 00	0 00	0 00	0 00	0 0%
4) TOTAL OTHER FINANCING SOURCES/USES			30,000 00	30,000 00	0 00	30,000 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,300 00	30,750 00	278 73	30,550 00		
F FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 Unaudited		9791	81,385 00	85,883 00		85,883 00	0 00	0 0%
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0 0%
c) As of July 1 Audited (F1a + F1b)			81 385 00	85,883 00		85 883 00		
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			81 385 00	85,883 00		85,883 00		
2) Ending Balance June 30 (E + F1e)			111,685 00	116,633 00		116,433 00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0 00	0 00		0 00		
Stores		9712	0 00	0 00		0 00		
Prepaid Items		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00		0 00		
b) Legally Restricted Balance			111,685 00	116,633 00		116,433 00		
c) Committed								
Stabilization Arrangements		9750	0 00	0 00		0 00		
Other Commitments		9760	0 00	0 00		0 00		
d) Assigned								
Other Assignments		9780	0 00	0 00		0 00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0 00	0 00		0 00		
Unassigned/Unappropriated Amount		9790	0 00	0 00		0 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Federal Revenue		8290	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, FEDERAL REVENUE			0 00	0 00	0 00	0 00	0 00	0 0%
OTHER STATE REVENUE								
Pass Through Revenues from State Sources		8587	0 00	0 00	0 00	0 00	0 00	0 0%
California Clean Energy Jobs Act	6230	8590	0 00	0 00	0 00	0 00	0 00	0 0%
All Other State Revenue	All Other	8590	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER STATE REVENUE			0 00	0 00	0 00	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 00	0 00	0 00	0 0%
Sales								
Sale of Equipment/Supplies		8631	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 0%
Interest		8660	300 00	750 00	278 73	550 00	(200 00)	28 7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0 00	0 00	0 00	0 0%
Other Local Revenue								
All Other Local Revenue		8699	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 0%
TOTAL, OTHER LOCAL REVENUE			300 00	750 00	278 73	550 00	(200 00)	-26 7%
TOTAL, REVENUES			300 00	750 00	278 73	550 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salanes		2200	0 00	0 00	0 00	0 00	0 00	0 0%
Classified Supervisors and Administrators' Salanes		2300	0 00	0 00	0 00	0 00	0 00	0 0%
Clencial Technical and Office Salanes		2400	0 00	0 00	0 00	0 00	0 00	0 0%
Other Classified Salanes		2900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL CLASSIFIED SALARIES			0 00	0 00	0 00	0 00	0 00	0 0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0 00	0 00	0 00	0 00	0 00	0 0%
PERS		3201 3202	0 00	0 00	0 00	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301 3302	0 00	0 00	0 00	0 00	0 00	0 0%
Health and Welfare Benefits		3401 3402	0 00	0 00	0 00	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 00	0 00	0 00	0 0%
Workers Compensation		3601 3602	0 00	0 00	0 00	0 00	0 00	0 0%
OPEB Allocated		3701 3702	0 00	0 00	0 00	0 00	0 00	0 0%
OPEB Active Employees		3751 3752	0 00	0 00	0 00	0 00	0 00	0 0%
Other Employee Benefits		3901 3902	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL EMPLOYEE BENEFITS			0 00	0 00	0 00	0 00	0 00	0 0%
BOOKS AND SUPPLIES								
Books and Other Reference Matenals		4200	0 00	0 00	0 00	0 00	0 00	0 0%
Matenals and Supplies		4300	0 00	0 00	0 00	0 00	0 00	0 0%
Noncapitalized Equipment		4400	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL BOOKS AND SUPPLIES			0 00	0 00	0 00	0 00	0 00	0 0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0 00	0 00	0 00	0 00	0 00	0 0%
Travel and Conferences		5200	0 00	0 00	0 00	0 00	0 00	0 0%
Insurance		5400 5450	0 00	0 00	0 00	0 00	0 00	0 0%
Operations and Housekeeping Services		5500	0 00	0 00	0 00	0 00	0 00	0 0%
Rentals Leases Repairs and Noncapitalized Improvements		5600	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Direct Costs		5710	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 00	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	0 00	0 00	0 00	0 00	0 00	0 0%
Communications		5900	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0 00	0 00	0 00	0 00	0 00	0 0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libranes or Major Expansion of School Libranes		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General Fund/CSSF		8912	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	30,000.00	0.00	30,000.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	116,433 00
Total, Restricted Balance		<u>116,433 00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A REVENUES								
1) LCFF Sources		8010-8099	0 00	0 00	0 00	0 00	0 00	0 0%
2) Federal Revenue		8100 8299	0 00	0 00	0 00	0 00	0 00	0 0%
3) Other State Revenue		8300 8599	2,503 00	2 503 00	1 323 18	2,503 00	0 00	0 0%
4) Other Local Revenue		8600-8799	173,574 00	173,574 00	117,653 34	173 114 00	(460 00)	-0 3%
5) TOTAL, REVENUES			176 077 00	176,077 00	118,976 50	175,617 00		
B EXPENDITURES								
1) Certificated Salaries		1000 1999	0 00	0 00	0 00	0 00	0 00	0 0%
2) Classified Salaries		2000-2999	0 00	0 00	0 00	0 00	0 00	0 0%
3) Employee Benefits		3000 3999	0 00	0 00	0 00	0 00	0 00	0 0%
4) Books and Supplies		4000-4999	0 00	0 00	0 00	0 00	0 00	0 0%
5) Services and Other Operating Expenditures		5000-5999	0 00	0 00	0 00	0 00	0 00	0 0%
6) Capital Outlay		6000 6999	0 00	0 00	0 00	0 00	0 00	0 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100 7299 7400-7499	204,185 00	204,185 00	200,000 00	204,185 00	0 00	0 0%
8) Other Outgo Transfers of Indirect Costs		7300 7399	0 00	0 00	0 00	0 00	0 00	0 0%
9) TOTAL, EXPENDITURES			204,185 00	204,185 00	200,000 00	204,185 00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(28,108 00)	(28,108 00)	(81,023 50)	(28,568 00)		
D OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900 8929	0 00	0 00	0 00	0 00	0 00	0 0%
b) Transfers Out		7600 7629	0 00	0 00	0 00	0 00	0 00	0 0%
2) Other Sources/Uses								
a) Sources		8930-8979	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 0%
3) Contributions		8980 8999	0 00	0 00	0 00	0 00	0 00	0 0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0 00	0 00	0 00	0 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,108.00)	(28,108.00)	(81,023.50)	(28,568.00)		
F FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 Unaudited		9791	221,723.00	260,710.00		260,710.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,723.00	260,710.00		260,710.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,723.00	260,710.00		260,710.00		
2) Ending Balance June 30 (E + F1e)			193,615.00	232,602.00		232,142.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	193,615.00	232,602.00		232,142.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, FEDERAL REVENUE			0 00	0 00	0 00	0 00	0 00	0 0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners Exemptions		8571	2 503 00	2,503 00	1,323 16	2,503 00	0 00	0 0%
Other Subventions/In Lieu Taxes		8572	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER STATE REVENUE			2,503 00	2,503 00	1,323 16	2,503 00	0 00	0 0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	167,026 00	167,026 00	113,329 58	167,026 00	0 00	0 0%
Unsecured Roll		8612	2,856 00	2,856 00	2,745 23	2,856 00	0 00	0 0%
Prior Years Taxes		8613	71 00	71 00	112 42	71 00	0 00	0 0%
Supplemental Taxes		8614	2,421 00	2,421 00	1,096 26	2,421 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 0%
Interest		8660	1,200 00	1,200 00	369 85	740 00	(460 00)	-38 3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0 00	0 00	0 00	0 0%
Other Local Revenue								
All Other Local Revenue		8699	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 0%
TOTAL, OTHER LOCAL REVENUE			173,574 00	173,574 00	117,653 34	173,114 00	(460 00)	-0 3%
TOTAL, REVENUES			176,077 00	176,077 00	118,976 50	175,617 00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	86,040 00	86,040 00	86,040 00	86,040 00	0 00	0 0%
Bond Interest and Other Service Charges		7434	118,145 00	118,145 00	113,960 00	118,145 00	0 00	0 0%
Debt Service - Interest		7438	0 00	0 00	0 00	0 00	0 00	0 0%
Other Debt Service Principal		7439	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			204,185 00	204,185 00	200,000 00	204,185 00	0 00	0 0%
TOTAL EXPENDITURES			204,185 00	204,185 00	200,000 00	204,185 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Balance	<u>0 00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col D - B) (E)	PERCENTAGE DIFFERENCE (Col E / B) (F)
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)	901 40	901 40	899 86	899 86	(1 54)	0%
2 Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0 00	0 00	0 00	0 00	0 00	0%
3 Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0 00	0 00	0 00	0 00	0 00	0%
4 Total, District Regular ADA (Sum of Lines A1 through A3)	901 40	901 40	899 86	899 86	(1 54)	0%
5 District Funded County Program ADA						
a County Community Schools	0 00	0 00	0 00	0 00	0 00	0%
b Special Education-Special Day Class	0 00	0 00	0 00	0 00	0 00	0%
c Special Education-NPS/LCI	0 00	0 00	0 00	0 00	0 00	0%
d Special Education Extended Year	0 00	0 00	0 00	0 00	0 00	0%
e Other County Operated Programs Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0 00	0 00	0 00	0 00	0 00	0%
f County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0 00	0 00	0 00	0 00	0 00	0%
g Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0 00	0 00	0 00	0 00	0 00	0%
6 TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	901 40	901 40	899 86	899 86	(1 54)	0%
7 Adults in Correctional Facilities	0 00	0 00	0 00	0 00	0 00	0%
8 Charter School ADA (Enter Charter School ADA using Tab C Charter School ADA)						

NOTICE OF CRITERIA AND STANDARDS REVIEW This interim report was based upon and reviewed using the state-adopted Criteria and Standards (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed _____ Date _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW All action shall be taken on this report during a regular or authorized special meeting of the governing board

To the County Superintendent of Schools

This interim report and certification of financial condition are hereby filed by the governing board of the school district (Pursuant to EC Section 42131)

Meeting Date March 15, 2022 Signed _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year

Contact person for additional information on the interim report

Name Laura Merrick Telephone 530-347-3165
Title Chief Business Official E-mail lmerrick@cwusd.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI) Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account)	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547 5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?		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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the 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	

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	12,808,004 00
B Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,009,291 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	0 00
2 Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	80,000 00
3 Debt Service	All	9100	5400-5450, 5800, 7430-7439	46,922 00
4 Other Transfers Out	All	9200	7200-7299	0 00
5 Interfund Transfers Out	All	9300	7600-7629	65,000 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	71,771 00
8 Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0 00
9 Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered Must not include expenditures in lines B, C1-C8, D1, or D2			
10 Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				263,693 00
D Plus additional MOE expenditures			1000-7143, 7300-7439	
1 Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	8000-8699 minus	0 00
2 Expenditures to cover deficits for student body activities	Manually entered Must not include expenditures in lines A or D1			
E Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,535,020 00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		899 86
B Expenditures per ADA (Line I E divided by Line II A)		11,707 40
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation) (Note If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount)	9,447,360 45	10,498 93
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)	9,447,360 45	10,498 93
B Required effort (Line A 2 times 90%)	8,502,624 41	9,449 04
C Current year expenditures (Line I E and Line II B)	10,535,020 00	11,707 40
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%

*Interim Periods - Annual ADA not available from Form AI For your convenience, Projected Year Totals Estimated P-2 ADA is extracted Manual adjustment may be required to reflect estimated Annual ADA

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A 1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0 00	0 00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 411,352 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) 8,942,013 00

C Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1, zero if negative) (See Part III, Lines A5 and A6) 4 60%

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)	574,741 00
2	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	18,480 00
3	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	16,750 00
4	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0 00
5	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	63,462 84
6	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0 00
7	Adjustment for Employment Separation Costs	
	a Plus Normal Separation Costs (Part II, Line A)	0 00
	b Less Abnormal or Mass Separation Costs (Part II, Line B)	0 00
8	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	673,433 84
9	Carry-Forward Adjustment (Part IV, Line F)	40,313 91
10	Total Adjusted Indirect Costs (Line A8 plus Line A9)	713,747 75

B Base Costs

1	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,489,869 00
2	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,216,115 00
3	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,089,604 00
4	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	83,347 00
5	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0 00
6	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0 00
7	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	211,698 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)	0 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)	0 00
11	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,316,164 16
12	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0 00
13	Adjustment for Employment Separation Costs	
	a Less Normal Separation Costs (Part II, Line A)	0 00
	b Plus Abnormal or Mass Separation Costs (Part II, Line B)	0 00
14	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0 00
15	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0 00
16	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0 00
17	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	271,208 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)	11,678,005 16

**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) 5 77%

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) 6 11%

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)	<u>673,433 84</u>
B	Carry-forward adjustment from prior year(s)	
1	Carry-forward adjustment from the second prior year	<u>(18,856 86)</u>
2	Carry-forward adjustment amount deferred from prior year(s), if any	<u>0 00</u>
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 (5.26%) times Part III, Line B19), zero if negative	<u>40,313 91</u>
2	Over-recovery Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.26%) times Part III, Line B19) or (the highest rate used to recover costs from any program (13.67%) times Part III, Line B19), zero if positive	<u>0 00</u>
D	Preliminary carry-forward adjustment (Line C1 or C2)	<u>40,313 91</u>
E	Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>		
Option 1	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation	<u>not applicable</u>
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	<u>not applicable</u>
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	<u>not applicable</u>
	LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F.	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>40,313 91</u>

Approved indirect cost rate 5 26%
Highest rate used in any program 13 67%

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	292,137 00	15,322 00	5 24%
01	3212	336,590 00	19,206 00	5 71%
01	3213	537,220 00	73,447 00	13 67%
01	3310	191,400 00	9,774 00	5 11%
01	4035	39,784 00	1,819 00	4 57%
01	4127	17,199 00	905 00	5 26%
01	6010	25,000 00	1,250 00	5 00%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 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	8,843,254.00	-2.50%	8,622,030.00	-1.56%	8,487,806.00
2 Federal Revenues	8100-8299	2,019,331.00	14.67%	2,315,476.00	-60.06%	924,714.00
3 Other State Revenues	8300-8599	1,303,650.00	-36.02%	834,034.00	-0.11%	833,106.00
4 Other Local Revenues	8600-8799	911,297.00	-5.23%	863,592.00	0.00%	863,592.00
5 Other Financing Sources						
a Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6 Total (Sum lines A1 thru A5c)		13,077,532.00	-3.38%	12,635,132.00	-12.08%	11,109,218.00
B EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries						
a Base Salaries				4,770,638.00		4,865,361.00
b Step & Column Adjustment				46,531.00		77,053.00
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				48,192.00		(783,012.00)
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,770,638.00	1.99%	4,865,361.00	-14.51%	4,159,402.00
2 Classified Salaries						
a Base Salaries				1,767,117.00		1,723,423.00
b Step & Column Adjustment				25,397.00		20,015.00
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				(69,091.00)		(34,826.00)
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,767,117.00	-2.47%	1,723,423.00	-0.86%	1,708,612.00
3 Employee Benefits	3000-3999	2,834,532.00	4.62%	2,965,537.00	-6.98%	2,758,640.00
4 Books and Supplies	4000-4999	663,420.00	-20.51%	527,372.00	-16.52%	440,243.00
5 Services and Other Operating Expenditures	5000-5999	2,480,375.00	0.18%	2,484,866.00	-7.09%	2,308,664.00
6 Capital Outlay	6000-6999	180,000.00	-27.39%	130,700.00	-100.00%	0.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	46,922.00	-100.00%	0.00	0.00%	0.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	35,133.00	-100.00%	0.00
9 Other Financing Uses						
a Transfers Out	7600-7629	65,000.00	-46.15%	35,000.00	0.00%	35,000.00
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)		12,808,004.00	-0.32%	12,767,392.00	-10.63%	11,410,561.00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		269,528.00		(132,260.00)		(301,343.00)
D FUND BALANCE						
1 Net Beginning Fund Balance (Form 011 line F1e)		3,885,657.00		4,155,185.00		4,022,925.00
2 Ending Fund Balance (Sum lines C and D1)		4,155,185.00		4,022,925.00		3,721,582.00
3 Components of Ending Fund Balance (Form 011)						
a Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b Restricted	9740	233,198.00		96,852.00		49,652.00
c Committed						
1 Stabilization Arrangements	9750	0.00		0.00		0.00
2 Other Commitments	9760	0.00		0.00		0.00
d Assigned	9780	3,279,582.00		3,285,703.00		3,099,402.00
e Unassigned/Unappropriated						
1 Reserve for Economic Uncertainties	9789	640,405.00		638,370.00		570,528.00
2 Unassigned/Unappropriated	9790	0.00		0.00		0.00
f Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,155,185.00		4,022,925.00		3,721,582.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 Projection (E)
E AVAILABLE RESERVES (Unrestricted except as noted)						
1 General Fund						
a Stabilization Arrangements	9750	0 00		0 00		0 00
b Reserve for Economic Uncertainties	9789	640,405 00		638 370 00		570,528 00
c Unassigned/Unappropriated	9790	0 00		0 00		0 00
d Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0 00		0 00
2 Special Reserve Fund - Noncapital Outlay (Fund 17)						
a Stabilization Arrangements	9750	0 00		0 00		0 00
b Reserve for Economic Uncertainties	9789	0 00		0 00		0 00
c Unassigned/Unappropriated	9790	0 00		0 00		0 00
3 Total Available Reserves - by Amount (Sum lines E1 thru E2c)		640 405 00		638 370 00		570 528 00
4 Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5 00%		5 00%		5 00%
F RECOMMENDED RESERVES						
1 Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA)						
a Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b If you are the SELPA AU and are excluding special education pass-through funds						
1 Enter the name(s) of the SELPA(s)						
2 Special education pass-through funds						
(Column A Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223 enter projections for subsequent years 1 and 2 in Columns C and E)						
		0 00				
2 District ADA						
Used to determine the reserve standard percentage level on line F3d (Col A Form AI, Estimated P-2 ADA column, Lines A4 and C4, enter projections)						
		899 86		857 62		821 51
3 Calculating the Reserves						
a Expenditures and Other Financing Uses (Line B11)		12 808,004 00		12 767 392 00		11 410 561 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)		12 808,004 00		12 767 392 00		11 410 561 00
d Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e Reserve Standard - By Percent (Line F3c times F3d)		512,320 16		510,695 68		456,422 44
f Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000 00		71 000 00		71,000 00
g Reserve Standard (Greater of Line F3e or F3f)		512,320 16		510 695 68		456 422 44
h Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 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	LFFF/Revenue Limit Sources	8,843,254 00	-2 50%	8,622,030 00	-1 56%	8,487,806 00	
2	Federal Revenues	10,605 00	-100 00%	0 00	0 00%	0 00	
3	Other State Revenues	182,661 00	-14 46%	156,241 00	-0 45%	155,541 00	
4	Other Local Revenues	343,975 00	0 00%	343,975 00	0 00%	343,975 00	
5	Other Financing Sources						
a	Transfers In	8900-8929	0 00	0 00	0 00%	0 00	
b	Other Sources	8930-8979	0 00	0 00	0 00%	0 00	
c	Contributions	8980-8999	(999,352 00)	(930,417 00)	1 20%	(941,541 00)	
6	Total (Sum lines A1 thru A5c)	8,381,143 00	-2 26%	8,191,829 00	-1 78%	8,045,781 00	
B EXPENDITURES AND OTHER FINANCING USES							
1	Certificated Salaries						
a	Base Salaries			3,524,060 00		3,547,287 00	
b	Step & Column Adjustment			23,227 00		69,173 00	
c	Cost-of-Living Adjustment			0 00		0 00	
d	Other Adjustments						
e	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,524,060 00	0 66%	3,547,287 00	1 95%	3,616,460 00
2	Classified Salaries						
a	Base Salaries			1,365,152 00		1,384,811 00	
b	Step & Column Adjustment			19,659 00		11,771 00	
c	Cost-of-Living Adjustment			0 00		0 00	
d	Other Adjustments			0 00		0 00	
e	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,365,152 00	1 44%	1,384,811 00	0 85%	1,396,582 00
3	Employee Benefits	3000-3999	1,868,364 00	7 11%	2,001,115 00	0 63%	2,013,721 00
4	Books and Supplies	4000-4999	295,114 00	1 00%	298,065 00	2 00%	304,027 00
5	Services and Other Operating Expenditures	5000-5999	987,944 00	-3 91%	949,344 00	0 26%	951,822 00
6	Capital Outlay	6000-6999	80,000 00	-100 00%	0 00	0 00%	0 00
7	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	46,922 00	-100 00%	0 00	0 00%	0 00
8	Other Outgo - Transfers of Indirect Costs	7300-7399	(121,723 00)	-77 10%	(27,879 00)	-36 55%	(17,688 00)
9	Other Financing Uses						
a	Transfers Out	7600-7629	35,000 00	0 00%	35,000 00	0 00%	35,000 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)		8,080,833 00	1 32%	8,187,743 00	1 37%	8,299,924 00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)							
			300,310 00		4,086 00	(254,143 00)	
D FUND BALANCE							
1	Net Beginning Fund Balance (Form 011, line F1e)		3,621,677 00		3,921,987 00	3,926,073 00	
2	Ending Fund Balance (Sum lines C and D1)		3,921,987 00		3,926,073 00	3,671,930 00	
3	Components of Ending Fund Balance (Form 011)						
a	Nonspendable	9710-9719	2,000 00	2,000 00	2,000 00	2,000 00	
b	Restricted	9740					
c	Committed						
1	Stabilization Arrangements	9750	0 00	0 00	0 00	0 00	
2	Other Commitments	9760	0 00	0 00	0 00	0 00	
d	Assigned	9780	3,279,582 00	3,285,703 00	3,099,402 00		
e	Unassigned/Unappropriated						
1	Reserve for Economic Uncertainties	9789	640,405 00	638,370 00	570,528 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)		3,921,987 00	3,926,073 00	3,671,930 00		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 Projection (E)
E AVAILABLE RESERVES						
1 General Fund						
a Stabilization Arrangements	9750	0 00		0 00		0 00
b Reserve for Economic Uncertainties	9789	640,405 00		638 370 00		570,528 00
c Unassigned/Unappropriated	9790	0 00		0 00		0 00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2, current year - Column A - is extracted)						
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 (Sum lines E1a thru E2c)		640,405 00		638,370 00		570,528 00
F ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 Projection (E)	
(Enter projections for subsequent years 1 and 2 in Columns C and E current year - Column A - is extracted)							
A REVENUES AND OTHER FINANCING SOURCES							
1	LCFF/Revenue Limit Sources	8010-8099	0 00	0 00%	0 00	0 00%	0 00
2	Federal Revenues	8100-8299	2 008,726 00	15 27%	2,315,476 00	-60 06%	924 714 00
3	Other State Revenues	8300-8599	1,120,989 00	-39 54%	677 793 00	-0 03%	677,565 00
4	Other Local Revenues	8600-8799	567,322 00	-8 41%	519,617 00	0 00%	519,617 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	999 352 00	-6 90%	930,417 00	1 20%	941,541 00
6	Total (Sum lines A1 thru A5c)		4,696,389 00	-5 39%	4,443,303 00	-31 05%	3 063,437 00
B EXPENDITURES AND OTHER FINANCING USES							
1	Certificated Salaries						
a	Base Salaries			1,246 578 00		1 318,074 00	
b	Step & Column Adjustment			23 304 00		7 880 00	
c	Cost-of-Living Adjustment			0 00		0 00	
d	Other Adjustments			48,192 00		(783 012 00)	
e	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,246 578 00	5 74%	1 318 074 00	-58 81%	542,942 00
2	Classified Salaries						
a	Base Salaries			401,965 00		338 612 00	
b	Step & Column Adjustment			5,738 00		8,244 00	
c	Cost-of-Living Adjustment			0 00		0 00	
d	Other Adjustments			(69 091 00)		(34 826 00)	
e	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	401,965 00	-15 76%	338,612 00	-7 85%	312,030 00
3	Employee Benefits	3000-3999	966,168 00	-0 18%	964 422 00	-22 76%	744 919 00
4	Books and Supplies	4000-4999	368,306 00	-37 74%	229,307 00	-40 60%	136,216 00
5	Services and Other Operating Expenditures	5000-5999	1 492 431 00	2 89%	1 535 522 00	-11 64%	1,356,842 00
6	Capital Outlay	6000-6999	100,000 00	30 70%	130,700 00	-100 00%	0 00
7	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0 00	0 00%	0 00	0 00%	0 00
8	Other Outgo - Transfers of Indirect Costs	7300-7399	121,723 00	-48 23%	63,012 00	-71 93%	17 688 00
9	Other Financing Uses						
a	Transfers Out	7600-7629	30,000 00	-100 00%	0 00	0 00%	0 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)		4,727,171 00	-3 12%	4,579,649 00	-32 08%	3,110,637 00
C NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)							
			(30,782 00)		(136,346 00)	(47,200 00)	
D FUND BALANCE							
1	Net Beginning Fund Balance (Form 011, line F1e)		263,980 00		233,198 00	96 852 00	
2	Ending Fund Balance (Sum lines C and D1)		233 198 00		96,852 00	49,652 00	
3	Components of Ending Fund Balance (Form 011)						
a	Nonspendable	9710-9719	0 00	0 00	0 00	0 00	
b	Restricted	9740	233 198 00		96,852 00	49 652 00	
c	Committed						
1	Stabilization Arrangements	9750					
2	Other Commitments	9760					
d	Assigned	9780					
e	Unassigned/Unappropriated						
1	Reserve for Economic Uncertainties	9789					
2	Unassigned/Unappropriated	9790	0 00	0 00	0 00	0 00	
f	Total Components of Ending Fund Balance		233 198 00		96,852 00	49,652 00	
(Line D3f must agree with line D2)							

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 Projection (E)
E AVAILABLE RESERVES						
1 General Fund						
a Stabilization Arrangements	9750					
b Reserve for Economic Uncertainties	9789					
c Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						
The additions and reductions to certificated and classified salaries are as a result of funding positions with the ESSER and ELO funds provided by the Federal and State Governments. Some of these funds will expire in 22/23 and some in 23/24. The district has hired additional certificated positions with these funds and the positions will be reduced when the funding is expended as the General Fund cannot sustain them. The classified salaries are not necessarily positions but extra time to be used for after school programs/summer school and additional services for students to help with learning loss. When the extra funds are expended the extra time will also be reduced.						

Second Interim
2021 22 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	65,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					30,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Second Interim
2021-22 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	65,000.00	65,000.00		

Second Interim
Special Education Maintenance of Effort
2021-22 Projected Expenditures vs Actual Comparison Year
2021-22 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								125
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62, resources 0000-9999)									
1000-1999	Certificated Salaries	11,295.00	0.00	0.00	0.00	0.00	435,839.00		447,134.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	230,818.00		230,818.00
3000-3999	Employee Benefits	10,055.00	0.00	0.00	0.00	0.00	257,859.00		267,914.00
4000-4999	Books and Supplies	10,500.00	0.00	0.00	0.00	0.00	14,500.00		25,000.00
5000-5999	Services and Other Operating Expenditures	83,860.00	0.00	0.00	0.00	0.00	520,549.00		604,409.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	115,710.00	0.00	0.00	0.00	0.00	1,459,565.00	0.00	1,575,275.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,774.00		9,774.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,774.00	0.00	9,774.00
	TOTAL COSTS	115,710.00	0.00	0.00	0.00	0.00	1,469,339.00	0.00	1,585,049.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62, resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	11,295.00	0.00	0.00	0.00	0.00	348,047.00		359,342.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	205,541.00		205,541.00
3000-3999	Employee Benefits	10,055.00	0.00	0.00	0.00	0.00	221,167.00		231,222.00
4000-4999	Books and Supplies	10,500.00	0.00	0.00	0.00	0.00	14,500.00		25,000.00
5000-5999	Services and Other Operating Expenditures	83,860.00	0.00	0.00	0.00	0.00	474,160.00		558,020.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	115,710.00	0.00	0.00	0.00	0.00	1,263,415.00	0.00	1,379,125.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	115,710.00	0.00	0.00	0.00	0.00	1,263,415.00	0.00	1,379,125.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400 except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,379,125.00

Second Interim
Special Education Maintenance of Effort
2021-22 Projected Expenditures vs Actual Comparison Year
2021-22 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62, resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0 00	0 00	0 00	0 00	0 00	134 100 00		134 100 00
2000-2999	Classified Salaries	0 00	0 00	0 00	0 00	0 00	0 00		0 00
3000-3999	Employee Benefits	0 00	0 00	0 00	0 00	0 00	46 872 00		46 872 00
4000-4999	Books and Supplies	0 00	0 00	0 00	0 00	0 00	0 00		0 00
5000-5999	Services and Other Operating Expenditures	0 00	0 00	0 00	0 00	0 00	0 00		0 00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7130	State Special Schools	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7430-7439	Debt Service	0 00	0 00	0 00	0 00	0 00	0 00		0 00
	Total Direct Costs	0 00	0 00	0 00	0 00	0 00	180,972 00	0 00	180 972 00
7310	Transfers of Indirect Costs	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7350	Transfers of Indirect Costs - Interfund	0 00	0 00	0 00	0 00	0 00	0 00		0 00
	Total Indirect Costs	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
	TOTAL BEFORE OBJECT 8980	0 00	0 00	0 00	0 00	0 00	180,972 00	0 00	180 972 00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0 00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385 6500-6540 & 7240 all goals, resources 2000-2999 & 6010-7810, except 6500-6540 & 7240 goals 5000-5999)								641 618 00
	TOTAL COSTS								822,590 00

* Attach an additional sheet with explanations of any amounts in the Adjustments column

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								125
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62, resources 0000-9999)									
1000-1999	Certificated Salaries	10 999 23	0 00	0 00	0 00	0 00	274 710 10		285,709 33
2000-2999	Classified Salaries	0 00	0 00	0 00	0 00	0 00	181,972 08		181 972 08
3000-3999	Employee Benefits	7,146 22	0 00	0 00	0 00	0 00	173 138 85		180 285 07
4000-4999	Books and Supplies	2 495 11	0 00	0 00	0 00	0 00	9,248 59		11 743 70
5000-5999	Services and Other Operating Expenditures	55 609 37	0 00	0 00	0 00	0 00	567,799 00		623,408 37
6000-6999	Capital Outlay	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7130	State Special Schools	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7430-7439	Debt Service	0 00	0 00	0 00	0 00	0 00	0 00		0 00
	Total Direct Costs	76 249 93	0 00	0 00	0 00	0 00	1,206 868 62	0 00	1,283,118 55
7310	Transfers of Indirect Costs	0 00	0 00	0 00	0 00	0 00	10 600 00		10 600 00
7350	Transfers of Indirect Costs - Interfund	0 00	0 00	0 00	0 00	0 00	0 00		0 00
PCRA	Program Cost Report Allocations (non-add)	184,530 88							184,530 88
	Total Indirect Costs	0 00	0 00	0 00	0 00	0 00	10 600 00	0 00	10 600 00
	TOTAL COSTS	76 249 93	0 00	0 00	0 00	0 00	1,217,468 62	0 00	1,293 718 55
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62, resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0 00	0 00	0 00	0 00	0 00	86 543 77		86 543 77
2000-2999	Classified Salaries	0 00	0 00	0 00	0 00	0 00	34 986 00		34 986 00
3000-3999	Employee Benefits	0 00	0 00	0 00	0 00	0 00	38 530 89		38,530 89
4000-4999	Books and Supplies	0 00	0 00	0 00	0 00	0 00	0 00		0 00
5000-5999	Services and Other Operating Expenditures	0 00	0 00	0 00	0 00	0 00	24 913 34		24 913 34
6000-6999	Capital Outlay	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7130	State Special Schools	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7430-7439	Debt Service	0 00	0 00	0 00	0 00	0 00	0 00		0 00
	Total Direct Costs	0 00	0 00	0 00	0 00	0 00	184,974 00	0 00	184 974 00
7310	Transfers of Indirect Costs	0 00	0 00	0 00	0 00	0 00	10 600 00		10,600 00
7350	Transfers of Indirect Costs - Interfund	0 00	0 00	0 00	0 00	0 00	0 00		0 00
	Total Indirect Costs	0 00	0 00	0 00	0 00	0 00	10,600 00	0 00	10 600 00
	TOTAL BEFORE OBJECT 8980	0 00	0 00	0 00	0 00	0 00	195,574 00	0 00	195 574 00
8980	Less Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810 goals 5000-5999)								0 00
	TOTAL COSTS								195 574 00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62, resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	10 999 23	0 00	0 00	0 00	0 00	188,166 33		199,165 56
2000-2999	Classified Salaries	0 00	0 00	0 00	0 00	0 00	146 986 08		146 986 08
3000-3999	Employee Benefits	7,146 22	0 00	0 00	0 00	0 00	134 607 96		141,754 18
4000-4999	Books and Supplies	2,495 11	0 00	0 00	0 00	0 00	9,248 59		11,743 70
5000-5999	Services and Other Operating Expenditures	55,609 37	0 00	0 00	0 00	0 00	542,885 66		598 495 03
6000-6999	Capital Outlay	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7130	State Special Schools	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7430-7439	Debt Service	0 00	0 00	0 00	0 00	0 00	0 00		0 00
	Total Direct Costs	76,249 93	0 00	0 00	0 00	0 00	1,021,894 62	0 00	1,098,144 55
7310	Transfers of Indirect Costs	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7350	Transfers of Indirect Costs - Interfund	0 00	0 00	0 00	0 00	0 00	0 00		0 00
PCRA	Program Cost Report Allocations (non-add)	184,530 88							184,530 88
	Total Indirect Costs	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
	TOTAL BEFORE OBJECT 8980	76 249 93	0 00	0 00	0 00	0 00	1 021 894 62	0 00	1 098 144 55
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0 00
	TOTAL COSTS								1 098 144 55
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62, resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0 00	0 00	0 00	0 00	0 00	0 00		0 00
2000-2999	Classified Salaries	0 00	0 00	0 00	0 00	0 00	0 00		0 00
3000-3999	Employee Benefits	0 00	0 00	0 00	0 00	0 00	0 00		0 00
4000-4999	Books and Supplies	0 00	0 00	0 00	0 00	0 00	0 00		0 00
5000-5999	Services and Other Operating Expenditures	0 00	0 00	0 00	0 00	0 00	0 00		0 00
6000-6999	Capital Outlay	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7130	State Special Schools	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7430-7439	Debt Service	0 00	0 00	0 00	0 00	0 00	0 00		0 00
	Total Direct Costs	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
7310	Transfers of Indirect Costs	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7350	Transfers of Indirect Costs - Interfund	0 00	0 00	0 00	0 00	0 00	0 00		0 00
	Total Indirect Costs	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
	TOTAL BEFORE OBJECT 8980	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0 00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500 6510, & 7240 all goals, resources 2000-2999 & 6010-7810 except 6500 6510, & 7240 goals 5000-5999)								621 398 22
	TOTAL COSTS								621,398 22

* Attach an additional sheet with explanations of any amounts in the Adjustments column

SELPA Shasta County (AO)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3 A 1, 3 A 2, 3 B 1, and 3 B 2. The revised sections allow the LEA to compare the 2021-22 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures, (2) combined state and local expenditures on a per capita basis, (3) local expenditures only, and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

- 1 Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel
- 2 A decrease in the enrollment of children with disabilities
- 3 The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child
 - a Has left the jurisdiction of the agency,
 - b Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated, or
 - c No longer needs the program of special education
- 4 The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities
- 5 The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec 300.704(c)

Provide the condition number, if any, to be used in the calculation below	<u>State and Local</u>	<u>Local Only</u>
#3a	51,888.00	51,888.00
Total exempt reductions	51,888.00	51,888.00

SELPA Shasta County (AO)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec 300 205)

IMPORTANT NOTE Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965 Also, the amount of Part B funds used for early intervening services (34 CFR 300 226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P L 108-446]

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	201,174 00	
Less Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	195,287 00	
Increase in funding (if difference is positive)	5,887 00	
Maximum available for MOE reduction (50% of increase in funding)	2,943 50 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	30,176 10 (b)	

If (b) is greater than (a)		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0 00 (c)	
Available for MOE reduction (line (a) minus line (c), zero if negative)	2,943 50 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction)		

THIS SECTION IS NOT APPLICABLE!		
If (b) is less than (a)		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement)	0 00 (e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	30,176 10 (f)	

Note If your LEA exercises the authority under 34 CFR 300 205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds		

**SELPA
SECTION 3**

Shasta County (AO)

	Column A	Column B	Column C
	Projected Exps (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020/21	Difference (A - B)
A COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs actual method based on state and local expenditures			
a Total special education expenditures	1,585,049 00		
b Less Expenditures paid from federal sources	205,924 00		
c Expenditures paid from state and local sources	1,379,125 00	1,098,144 55	
Add/Less Adjustments and/or PCRA required for MOE calculation		0 00	
Comparison year's expenditures, adjusted for MOE calculation		1,098,144 55	
Less Exempt reduction(s) from SECTION 1		51,888 00	
Less 50% reduction from SECTION 2		0 00	
Net expenditures paid from state and local sources	1,379,125 00	1,046,256 55	332,868 45

If the difference in Column C for the Section 3 A 1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures

	Projected Exps FY 2021-22	Comparison Year 2020/21	Difference
2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs actual method based on the per capita local expenditures			
a Total special education expenditures	1,585,049 00		
b Less Expenditures paid from federal sources	205,924 00		
c Expenditures paid from state and local sources	1,379,125 00	1,098,144 55	
Add/Less Adjustments and/or PCRA required for MOE calculation		0 00	
Comparison year's expenditures, adjusted for MOE calculation		1,098,144 55	
Less Exempt reduction(s) from SECTION 1		51,888 00	
Less 50% reduction from SECTION 2		0 00	
Net expenditures paid from state and local sources	1,379,125 00	1,046,256 55	
d Special education unduplicated pupil count	125 00	116 00	
e Per capita state and local expenditures (A2c/A2d)	11,033 00	9,019 45	2,013 55

If the difference in Column C for the Section 3 A 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures

SELPA Shasta County (AO)

B LOCAL EXPENDITURES ONLY METHOD

	Projected Exps	Comparison Year	Difference
	FY 2021-22	2020/21	
1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs actual method based on local expenditures only			
a Expenditures paid from local sources	822,590 00	621,398 22	
Add/Less Adjustments required for MOE calculation		0 00	
Comparison year's expenditures, adjusted for MOE calculation		621,398 22	
Less Exempt reduction(s) from SECTION 1		51,888 00	
Less 50% reduction from SECTION 2		0 00	
Net expenditures paid from local sources	822,590 00	569,510 22	253,079 78

If the difference in Column C for the Section 3 B 1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures

	Projected Exps	Comparison Year	Difference
	FY 2021-22	2020/21	
2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs actual method based on the per capita local expenditures only			
a Expenditures paid from local sources	822,590 00	621,398 22	
Add/Less Adjustments required for MOE calculation		0 00	
Comparison year's expenditures, adjusted for MOE calculation		621,398 22	
Less Exempt reduction(s) from SECTION 1		51,888 00	
Less 50% reduction from SECTION 2		0 00	
Net expenditures paid from local sources	822,590 00	569,510 22	
b Special education unduplicated pupil count	125	116	
c Per capita local expenditures (B2a/B2b)	6,580 72	4,909 57	1,671 15

If the difference in Column C for the Section 3 B 2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only

Laura L Merrick
Contact Name

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Telephone Number

Chief Business Official
Title

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Email Address

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 interim certification

CRITERIA AND STANDARDS

1 CRITERION Average Daily Attendance

STANDARD Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's ADA Standard Percentage Range -2 0% to +2 0%

1A Calculating the District's ADA Variances

DATA ENTRY First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years Second Interim Projected Year Totals data that exist for the current year will be extracted otherwise, enter data for all fiscal years Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	896 99	899 86		
Charter School	0 00	0 00		
Total ADA	896 99	899 86	0 3%	Met
1st Subsequent Year (2022-23)				
District Regular	857 73	857 62		
Charter School	0 00	0 00		
Total ADA	857 73	857 62	0 0%	Met
2nd Subsequent Year (2023-24)				
District Regular	852 95	821 51		
Charter School	0 00	0 00		
Total ADA	852 95	821 51	-3 7%	Not Met

1B Comparison of District ADA to the Standard

DATA ENTRY Enter an explanation if the standard is not met

1a STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area

Explanation
(required if NOT met)

The district has been in declining enrollment for the past several years With the protection from the COVID pandemic and not having to use the ADA from the 2020/21 year, the district is still feeling the decline but the brunt of the decline will be felt in the 2023/24 year We are hoping the trend will change, but in order to be conservative a decline in enrollment is projected

2 CRITERION Enrollment

STANDARD Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range -2.0% to +2.0%

2A Calculating the District's Enrollment Variances

DATA ENTRY First Interim data that exist will be extracted, otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. 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		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	905	905		
Charter School	0	0		
Total Enrollment	905	905	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	890	866		
Charter School	0	0		
Total Enrollment	890	866	-2.7%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	895	862		
Charter School	0	0		
Total Enrollment	895	862	-3.7%	Not Met

2B Comparison of District Enrollment to the Standard

DATA ENTRY Enter an explanation if the standard is not met

- 1a STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

As mentioned in the previous section, the district is in declining enrollment. The current year 2021/22 has seen a pretty drastic decline in just the first half of the year. Therefore, projections were adjusted at second interim so the effect of the decline can be seen in future revenue projections.

3 CRITERION ADA to Enrollment

STANDARD Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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 Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year, otherwise enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column, otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	890	932	
Charter School			
Total ADA/Enrollment	890	932	95.5%
Second Prior Year (2019-20)			
District Regular	899	943	
Charter School			
Total ADA/Enrollment	899	943	95.3%
First Prior Year (2020-21)			
District Regular	899	948	
Charter School	0		
Total ADA/Enrollment	899	948	94.8%
		Historical Average Ratio	95.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%)		95.7%

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

DATA ENTRY Estimated P-2 ADA will be extracted into the first column for the Current Year, enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	900	905		
Charter School	0	0		
Total ADA/Enrollment	900	905	99.4%	Not Met
1st Subsequent Year (2022-23)				
District Regular	823	866		
Charter School	0	0		
Total ADA/Enrollment	823	866	95.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	819	862		
Charter School	0	0		
Total ADA/Enrollment	819	862	95.0%	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 exceeds the standard in any of the current year 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 is benefiting from ADA from prior year due to the decline in enrollment this year. The ADA also includes four students who are being served in a NPS school locally.

4 CRITERION LCFF Revenue

STANDARD Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's LCFF Revenue Standard Percentage Range

4A Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY First Interim data that exist will be extracted, otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted, enter data for the two subsequent years

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	9,377,060 00		
1st Subsequent Year (2022-23)	9,182,885 00	9,194,402 00	0 1%	Met
2nd Subsequent Year (2023-24)	9,385,525 00	9,079,522 00	-3 3%	Not Met

4B Comparison of District LCFF Revenue to the Standard

DATA ENTRY Enter an explanation if the standard is not met

- 1a **STANDARD NOT MET** - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue

Explanation
(required if NOT met)

The 23/24 year has a larger decline in projected enrollment which drastically affects the LCFF funding for that year as well. These adjusted enrollment projections have been made since the First Interim Budget was completed

5 CRITERION Salaries and Benefits

STANDARD Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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 Unaudited Actuals data that exist for the First Prior Year will be extracted, otherwise, enter data for the First Prior Year Unaudited Actuals data for the second and third prior years are preloaded

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	6,347,062.22	7,966,965.51	79.7%
Second Prior Year (2019-20)	6,922,757.30	8,445,032.89	82.0%
First Prior Year (2020-21)	6,000,663.96	7,146,298.17	84.0%
	Historical Average Ratio		81.9%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage)	77.9% to 85.9%	77.9% to 85.9%	77.9% to 85.9%

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

DATA ENTRY If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted if not, enter Projected Year Totals data Projected Year Totals data for Current Year are extracted

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	6,757,576.00	8,045,833.00	84.0%	Met
1st Subsequent Year (2022-23)	6,933,213.00	8,152,743.00	85.0%	Met
2nd Subsequent Year (2023-24)	7,026,763.00	8,264,924.00	85.0%	Met

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

DATA ENTRY Enter an explanation if the standard is not met

1a STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections

Changes that exceed five percent in any major object category must be explained

District's Other Revenues and Expenditures Standard Percentage Range	-5 0% to +5 0%
District's Other Revenues and Expenditures Explanation Percentage Range	-5 0% to +5 0%

6A Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY First Interim data that exist will be extracted, otherwise enter data into the first column Second Interim data for the Current Year are extracted If Second Interim Form MYPI exists, data for the two subsequent years will be extracted, if not, enter data for the two subsequent years into the second column

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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	1,832,901 00	2,019,331 00	10 2%	Yes
1st Subsequent Year (2022-23)	1 864,427 00	2,315,476 00	24 2%	Yes
2nd Subsequent Year (2023-24)	537,987 00	924,714 00	71 9%	Yes

Explanation
(required if Yes)
The district has budgeted for new Federal Resources 3216-3218 in the Second Interim Budget At First Interim the district has budgeted in the State Resources for 7425-7426 These have now been distributed per new guidelines between Federal and State funding This explanation carries into the following years as well However, in 22/23 an additional \$97,330 will be budgeted in Resource 3219 as well

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	1 629,538 00	1,303,650 00	-20 0%	Yes
1st Subsequent Year (2022-23)	804,043 00	834,034 00	3 7%	No
2nd Subsequent Year (2023-24)	802,938 00	833,106 00	3 8%	No

Explanation
(required if Yes)
The district has budgeted for new Federal Resources 3216-3218 in the Second Interim Budget At First Interim the district has budgeted in the State Resources for 7425-7426 These have now been distributed per new guidelines between Federal and State funding

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	917,797 00	911,297 00	-0 7%	No
1st Subsequent Year (2022-23)	865,753 00	863,592 00	-0 2%	No
2nd Subsequent Year (2023-24)	862,909 00	863,592 00	0 1%	No

Explanation
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	674,043 00	663,420 00	-1 6%	No
1st Subsequent Year (2022-23)	668,767 00	527,372 00	-21 1%	Yes
2nd Subsequent Year (2023-24)	676,267 00	440,243 00	-34 9%	Yes

Explanation
(required if Yes)
The district will be spending the majority of its additional covid/cares act funds in the 2021/22 and 22/23 year Therefore, expenses have been reduced for the subsequent years as those funds/expenses are used

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	2,345,887 00	2,480,375 00	5 7%	Yes
1st Subsequent Year (2022-23)	2 004,668 00	2,484,866 00	24 0%	Yes
2nd Subsequent Year (2023-24)	1,938,486 00	2,308,664 00	19 1%	Yes

Explanation
(required if Yes)
The district is using its covid/cares act funds in the next three years As these funds have a lifespan of 3-5 years, the district has spread the expense of contracted services over the next few years accordingly The new 2600 Resource is budgeted for the first time at Second Interim, the district is projecting \$260,354 in this resource The projected expenditure for the majority of these funds is a contracted service to provide additional support for learning loss/expanded learning for students

6B Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY All data are extracted or calculated

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	4,380,236 00	4,234,278 00	-3 3%	Met
1st Subsequent Year (2022-23)	3,534,223 00	4,013,102 00	13 5%	Not Met
2nd Subsequent Year (2023-24)	2,203,834 00	2,621,412 00	18 9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	3,019,930 00	3,143,795 00	4 1%	Met
1st Subsequent Year (2022-23)	2,673,435 00	3,012,238 00	12 7%	Not Met
2nd Subsequent Year (2023-24)	2,614,753 00	2,748,907 00	5 1%	Not Met

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

DATA ENTRY Explanations are linked from Section 6A if the status in Section 6B is Not Met, no entry is allowed below

- 1a STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below

Explanation
Federal Revenue
(linked from 6A
if NOT met)

The district has budgeted for new Federal Resources 3216-3218 in the Second Interim Budget At First Interim, the district has budgeted in the State Resources for 7425-7426 These have now been distributed per new guidelines between Federal and State funding This explanation carries into the following years as well However, in 22/23 an additional \$97,330 will be budgeted in Resource 3219 as well

Explanation
Other State Revenue
(linked from 6A
if NOT met)

The district has budgeted for new Federal Resources 3216-3218 in the Second Interim Budget At First Interim, the district has budgeted in the State Resources for 7425-7426 These have now been distributed per new guidelines between Federal and State funding

Explanation
Other Local Revenue
(linked from 6A
if NOT met)

- 1b STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year 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
Books and Supplies
(linked from 6A
if NOT met)

The district will be spending the majority of its additional covid/cares act funds in the 2021/22 and 22/23 year Therefore expenses have been reduced for the subsequent years as those funds/expenses are used

Explanation
Services and Other Exps
(linked from 6A
if NOT met)

The district is using its covid/cares act funds in the next three years As these funds have a lifespan of 3-5 years, the district has spread the expense of contracted services over the next few years accordingly The new 2600 Resource is budgeted for the first time at Second Interim, the district is projecting \$260,354 in this resource The projected expenditure for the majority of these funds is a contracted service to provide additional support for learning loss/expanded learning for students

7. CRITERION Facilities Maintenance

STANDARD Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070 75, or in how 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 Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation

DATA ENTRY Enter the Required Minimum Contribution if First Interim data does not exist First Interim data that exist will be extracted, otherwise, enter First Interim data into lines 1, if applicable and 2 All other data are extracted

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1 OMMA/RMA Contribution	333,268 00	357,734 00	Met
2 First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		359,077 00	

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

- Not applicable (district does not participate in the Leroy F Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070 75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation
(required if NOT met
and Other is marked)

8 CRITERION Deficit Spending

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

¹Available 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

²A 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

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

DATA ENTRY All data are extracted or calculated

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5 0%	5 0%	5 0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage)	1 7%	1 7%	1 7%

8B Calculating the District's Deficit Spending Percentages

DATA ENTRY Current Year data are extracted If Form MYPI exists, data for the two subsequent years will be extracted if not enter data for the two subsequent years into the first and second columns

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011 Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2021-22)	300,310 00	8,080,833 00		N/A	Met
1st Subsequent Year (2022-23)	4 086 00	8,187 743 00		N/A	Met
2nd Subsequent Year (2023-24)	(254,143 00)	8 299,924 00		3 1%	Not Met

8C Comparison of District Deficit Spending to the Standard

DATA ENTRY Enter an explanation if the standard is not met

1a **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard

Explanation
(required if NOT met)

The district is aware of this pending deficit in two years We will be reviewing and making staffing adjustments in the next two years to bring expenditures in line with reduced revenue The revenue reduction is a result of declining enrollment projections Should enrollment increase there may not be a deficit at that time

9 CRITERION Fund and Cash Balances

A FUND BALANCE STANDARD Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years

9A-1 Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY Current Year data are extracted If Form MYPI exists, data for the two subsequent years will be extracted, if not, enter data for the two subsequent years

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI Line D2)	
Current Year (2021-22)	4,155,185.00		Met
1st Subsequent Year (2022-23)	4,022,925.00		Met
2nd Subsequent Year (2023-24)	3,721,582.00		Met

9A-2 Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY Enter an explanation if the standard is not met

1a STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years

Explanation
(required if NOT met)

B CASH BALANCE STANDARD Projected general fund cash balance will be positive at the end of the current fiscal year

9B-1 Determining if the District's Ending Cash Balance is Positive

DATA ENTRY If Form CASH exists, data will be extracted, if not, data must be entered below

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)	3,300,093.00		Met

9B-2 Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY Enter an explanation if the standard is not met

1a STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year

Explanation
(required if NOT met)

10 CRITERION Reserves

STANDARD Available reserves¹ for any of the current fiscal 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 Current Year data are extracted If Form MYPI 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 \$71,000 (greater of)	0	to 300
4% or \$71,000 (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 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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4 Subsequent Years, Form MYPI, Line F2, if available)	900	858	822
District's Reserve Standard Percentage Level	4%	4%	4%

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

DATA ENTRY For SELPA AUs, if Form MYPI 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, Current Year data are extracted

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0 00		

10B Calculating the District's Reserve Standard

DATA ENTRY If Form MYPI exists, all data will be extracted or calculated If not, enter data for line 1 for the two subsequent years, Current Year data are extracted

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1 Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	12,808,004 00	12,767,392 00	11,410,561 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)	12,808,004 00	12,767,392 00	11,410,561 00
4 Reserve Standard Percentage Level	4%	4%	4%
5 Reserve Standard - by Percent (Line B3 times Line B4)	512,320 16	510,695 68	456,422 44
6 Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000 00	71,000 00	71,000 00
7 District's Reserve Standard (Greater of Line B5 or Line B6)	512,320 16	510,695 68	456,422 44

10C Calculating the District's Available Reserve Amount

DATA ENTRY All data are extracted from fund data and Form MYPI If Form MYPI does not exist, enter data for the two subsequent years

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2021-22)	(2022-23)	(2023-24)
1 General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0 00	0 00	0 00
2 General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	640,405 00	638,370 00	570,528 00
3 General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0 00	0 00	0 00
4 General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0 00	0 00	0 00
5 Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0 00	0 00	0 00
6 Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0 00	0 00	0 00
7 Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0 00	0 00	0 00
8 District's Available Reserve Amount (Lines C1 thru C7)	640,405 00	638,370 00	570,528 00
9 District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5 00%	5 00%	5 00%
District's Reserve Standard (Section 10B, Line 7)	512,320 16	510,695 68	456,422 44
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 - Available reserves have met the standard for the current year 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 have occurred since first interim projections that may impact the budget?

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 funded with one-time revenues that have changed since first interim projections by more than five percent?

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 Temporary Interfund Borrowings

1a Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b If Yes, identify the interfund borrowings

S4 Contingent Revenues

1a Does your district have projected revenues for the current fiscal 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)?

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 current fiscal year and two subsequent fiscal years Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget

District's Contributions and Transfers Standard -5 0% to +5 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 First Interim data that exist will be extracted, otherwise, enter data into the first column For Contributions, the Second Interim's Current Year data will be extracted Enter Second Interim Contributions for the 1st and 2nd Subsequent Years For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted If Form MYP1 exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years If Form MYP1 does not exist enter data for 1st and 2nd Subsequent Years Click on the appropriate button for Item 1d all other data will be calculated

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(958,524.00)	(999,352.00)	4.3%	40,828.00	Met
1st Subsequent Year (2022-23)	(862,574.00)	(930,417.00)	7.9%	67,843.00	Not Met
2nd Subsequent Year (2023-24)	(673,314.00)	(941,541.00)	39.8%	268,227.00	Not Met
1b Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c Transfers Out, General Fund *					
Current Year (2021-22)	65,000.00	65,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	35,000.00	35,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	35,000.00	35,000.00	0.0%	0.00	Met

1d Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 since first interim projections by more than the standard for any of the current year or subsequent two fiscal years Identify restricted programs and contribution amount 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)

These projections at First Interim were a little muddled in with the additional covid/cares funds A new spreadsheet has been created and completed that helps the district track the expenditures by resource The Second Interim projections are much more reliable This is why there is such a large variation in the projected contributions for First Interim versus Second Interim The district contributed to its Special Education program and the Routine Restricted Maintenance Program only The approximate contribution of (\$950,000) each year is fairly consistent Fluctuations are due to reduced revenue from declining enrollment

1b MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years

Explanation
(required if NOT met)

1c MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years

Explanation
(required if NOT met)

1d NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget

Project Information
(required if YES)

S6 Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal 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 If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable If no First Interim data exist, click the appropriate buttons for items 1a and 1b and enter all other data, as applicable

1 a Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes

b If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No

2 If Yes to Item 1a, list (or update) 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		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	14	Dev Fees/Gen Fund	25/7438/7439 and 01/7438/7439	1,069,870
Certificates of Participation	11	Bond Funds	51/7433/7434	
General Obligation Bonds				1,363,504
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				101,534

Other Long-term Commitments (do not include OPEB)

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL				2,534,908

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	189,536	93,844	93,844	93,844
Certificates of Participation				
General Obligation Bonds	199,149	204,185	209,287	215,542
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued)

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments	388,685	298,029	303,131	309,386
Has total annual payment increased over prior year (2020-21)?		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 current 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

Explanation
(Required if Yes)

S7 Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation

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

DATA ENTRY Click the appropriate button(s) for items 1a-1c, as applicable First Interim data that exist (Form 01CSI, Item S7A) will be extracted, otherwise, enter First Interim and Second Interim data in items 2-4

- 1 a Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a Total OPEB liability	615,799 00	709,644 00
b OPEB plan(s) fiduciary net position (if applicable)	0 00	0 00
c Total/Net OPEB liability (Line 2a minus Line 2b)	615,799 00	709,644 00

d Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Estimated
Jun 30, 2019	

e If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

3 OPEB Contributions

a OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	101,837 00	101,837 00
1st Subsequent Year (2022-23)	101,837 00	101,837 00
2nd Subsequent Year (2023-24)	101,837 00	101,837 00

b OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2021-22)	18,922 00	18,922 00
1st Subsequent Year (2022-23)	17,000 00	17,000 00
2nd Subsequent Year (2023-24)	12,793 00	12,793 00

c Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2021-22)	18,922 00	18,922 00
1st Subsequent Year (2022-23)	17,000 00	17,000 00
2nd Subsequent Year (2023-24)	12,793 00	12,793 00

d Number of retirees receiving OPEB benefits

Current Year (2021-22)	6	6
1st Subsequent Year (2022-23)	5	5
2nd Subsequent Year (2023-24)	4	4

4 Comments

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

DATA ENTRY Click the appropriate button(s) for items 1a-1c, as applicable First Interim data that exist (Form 01CSI, Item S7B) will be extracted, otherwise enter First Interim and Second Interim data in items 2-4

1 a 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 1b-4)

No

b If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

c If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2 Self-Insurance Liabilities

a Accrued liability for self-insurance programs
b Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a		
b		

3 Self-Insurance Contributions

a Required contribution (funding) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a		

b Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

4 Comments

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S8 Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, 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 Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8B
If No, continue with section S8A

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	50.0	57.0	57.0	50.0

1a Have any salary and benefit negotiations been settled since first interim projections?

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, complete questions 6 and 7

1b Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7

Negotiations Settled Since First Interim Projections

2a Per Government Code Section 3547 5(a), date of public disclosure board meeting

2b Per Government Code Section 3547 5(b) was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification

3 Per Government Code Section 3547 5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption

4 Period covered by the agreement Begin Date End Date

5 Salary settlement

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
---------------------------	----------------------------------	----------------------------------

7 Amount included for any tentative salary schedule increases

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

- 1 Are costs of H&W benefit changes included in the interim 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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
---------------------------	----------------------------------	----------------------------------

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
---------------------------	----------------------------------	----------------------------------

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
---------------------------	----------------------------------	----------------------------------

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period " There are no extractions in this section

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C
If No, continue with section S8B

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	41 6	47 0	47 0	47 0

1a Have any salary and benefit negotiations been settled since first interim projections?
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, complete questions 6 and 7

1b Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7

Negotiations Settled Since First Interim Projections

2a Per Government Code Section 3547 5(a), date of public disclosure board meeting

2b Per Government Code Section 3547 5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification

3 Per Government Code Section 3547 5(c) was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption

4 Period covered by the agreement Begin Date End Date

5 Salary settlement

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7 Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1 Are costs of H&W benefit changes included in the interim 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 Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs		
If Yes explain the nature of the new costs		

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classified (Non-management) Step and Column Adjustments			
1 Are step & column adjustments included in the interim and MYPs?			
2 Cost of step & column adjustments			
3 Percent change in step & column over prior year			

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classified (Non-management) Attrition (layoffs and retirements)			
1 Are savings from attrition included in the interim and MYPs?			
2 Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other
List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.)

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

DATA ENTRY Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period " There are no extractions in this section

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a complete number of FTEs, then skip to S9
If No, continue with section S8C

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management supervisor and confidential FTE positions	3 0	4 5	5 0	4 0

1a Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2
If No, complete questions 3 and 4

1b Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4

Negotiations Settled Since First Interim Projections

2 Salary settlement	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4 Amount included for any tentative salary schedule increases	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1 Are costs of H&W benefit changes included in the interim and MYPs?			
2 Total cost of H&W benefits			
3 Percent of H&W cost paid by employer			
4 Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1 Are step & column adjustments included in the interim and MYPs?			
2 Cost of step & column adjustments			
3 Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc)

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1 Are costs of other benefits included in the interim and MYPs?			
2 Total cost of other benefits			
3 Percent change in cost of other benefits over prior year			

S9 Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

- 1 Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

- 2 If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9. Item A1 is automatically completed based on data from Criterion 9.

- | | | |
|----|--|-----|
| A1 | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance are used to determine Yes or No) | No |
| A2 | Is the system of personnel position control independent from the payroll system? | No |
| A3 | Is enrollment decreasing in both the prior and current fiscal years? | Yes |
| A4 | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | No |
| A5 | Has the district entered into a bargaining agreement where any of the current 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? | No |
| A6 | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7 | Is the district's financial system independent of the county office system? | No |
| A8 | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | No |
| A9 | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments
(optional)

End of School District Second Interim Criteria and Standards Review



March 15, 2022
Governor Newsom
State Legislators

We, the below signed, are opposed to SB 871. Our communities are asking for a personal belief exemption in the term following full FDA approval of the vaccines for each age span.

Moving forward to require the vaccinations for K-12 by January 1, 2023, even if full FDA approval has not been granted, is rushing a process that many of our families' feel is too quick already. Most of our families are not willing to vaccinate their children against a virus that poses little to no risk to them. Another concern is that the COVID vaccines do not prevent children from contracting a childhood disease as is true of other childhood vaccinations.

Keeping the personal exemption in place allows for families to weigh the pros and cons, ultimately making their own decisions about what is best for their children. If the personal belief exemption is removed, we will see many families leave our school systems - some planning to home school, some choosing independent study, and others moving out of state. We are concerned about the inequities in educational opportunities and learning experiences that will be realized in Shasta County if the personal belief exemption is removed.

Please vote no on SB 871.

Sincerely,

Matt Iles, Board President

Heather Sulzer, Clerk of the Board

Kim Cordova, Board Member

Deidre McDougall, Board Member

James O'Brien, Board Member

Doug Geren, Superintendent

COTTONWOOD UNION SCHOOL DISTRICT
PERSONNEL REQUEST FORM

(Section A-1 To be completed by Site Supervisor)

Job Title/Classification 1:1 Instructional Assistant New Position Current Vacant Position Change

Position Justification (Program/Action Plan) Special Needs student per IEP

Desired Qualifications

Skills/Abilities _____
Amount of experience desired _____
Certification/Licenses Needed _____

Position is Permanent Temporary - from _____ to _____ Long Term Sub from _____ to _____

Daily Working Hours from 8am to 1:45pm Hours per day 5.75

Worksite North Assignment START date _____

Work Months Per Year 11 month 12 month

Employee Replaced unfilled Supervisor Jander Smart (SDC)

Signature of Requesting Supervisor: [Signature] Date 3-4-22

(Section A-2 To be completed by CBO & Supt)

Chief Business Official's Approval for Budget _____ Date _____

Superintendent's Approval to Post/Advertise _____ Date _____

(Section B To be completed by Site Supervisor)

Interview Committee Recommendation _____ Date _____

Reference Check _____ Date _____ (initial) _____ New Hire _____ Transfer _____

Approval of Principal _____ Date _____ (initial) _____

(Section C To be completed by HR)

Salary Schedule Placement Column _____ Step _____ Amount _____ Effective Date _____

Date Position Offered _____ Health Benefits Yes No Annual Cont Days _____

Position accepted: _____ Date _____
(Placement is contingent on clearance of fingerprints and physical examination)

CSBA Sample Administrative Regulation

Students

AR 5145 3(a)

NONDISCRIMINATION/HARASSMENT

Note The following **mandated** administrative regulation provides measures that may be implemented by a district to comply with state and federal laws and regulations prohibiting unlawful discrimination at school or in school-sponsored or school-related activities, including discriminatory harassment, intimidation, and bullying, of any student based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected category or association with a person or group with one or more of these actual or perceived characteristics Federal and state law also prohibit retaliation against those who engage in activity to protect civil rights

5 CCR 4621 **mandates** the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying In addition, 34 CFR 106.8 and other federal regulations **mandate** districts that receive federal financial assistance to adopt procedures for the "prompt and equitable" resolution of student and employee discrimination complaints, including the designation of one or more responsible employees to ensure district compliance with federal laws and regulations governing the district's educational programs

During the Federal Program Monitoring process, California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for investigating complaints The U S Department of Education's (USDOE) Office for Civil Rights (OCR) is the agency responsible for the administrative enforcement of federal antidiscrimination laws and regulations in programs and activities that receive federal financial assistance from the department In reviewing a district's discrimination policies and procedures, OCR will examine whether the district has identified the employee(s) responsible for coordinating compliance with federal civil rights laws, including the investigation of complaints

The following paragraph identifies the employee(s) designated to coordinate the district's efforts to comply with state and federal civil rights laws as the same person designated to investigate and resolve discrimination complaints under AR 1312.3 - Uniform Complaint Procedures Districts may modify the following paragraph to designate different district employees to serve these functions Note also that a district may designate more than one employee to coordinate compliance and/or receive and investigate complaints, although each employee designated as a coordinator/compliance officer must be properly trained

34 CFR 106.8, as amended by 85 Fed Reg 30026, requires that the employee designated by the district to coordinate its responsibilities under Title IX be referred to as the Title IX Coordinator The Title IX Coordinator is responsible for receiving complaints of sexual harassment and determining whether the complaint should be appropriately addressed through AR 1312.3 or the federal Title IX complaint procedures pursuant to 34 CFR 106.44-106.45 The Title IX Coordinator may be the same person designated below and in AR 1312.3 See AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures

NONDISCRIMINATION/HARASSMENT (continued)

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination targeting a student, including discriminatory harassment, intimidation, or bullying, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected status or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at (Education Code 234.1, 5 CCR 4621)

(title or position)

(address)

(telephone number)

(email)

(cf 1312 1 - Complaints Concerning District Employees)

(cf 1312 3 - Uniform Complaint Procedures)

(cf 5145 7 - Sexual Harassment)

(cf 5145 71 - Title IX Sexual Harassment Complaint Procedures)

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

Note As part of its responsibility to monitor district compliance with legal requirements concerning discrimination pursuant to Education Code 234 1, CDE is required to ensure that the district posts its nondiscrimination policies in all schools, offices, staff lounges, and student government meeting rooms

In addition, federal regulations enforced by OCR require the district to notify students, parents/guardians, and employees of its policies prohibiting discrimination on the basis of sex (34 CFR 106 8, 106 9), disability (34 CFR 104 8 and 28 CFR 35 107), and age (34 CFR 110 25) and of related complaint procedures. For notification requirements specifically pertaining to sexual harassment, see BP/AR 5145 7 - Sexual Harassment

NONDISCRIMINATION/HARASSMENT (continued)

- 1 Publicize the district's nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public by posting them in prominent locations and providing easy access to them through district-supported communications

Note Education Code 234 6, ~~as added by AB 34 (Ch 282, Statutes of 2019),~~ requires a district, ~~starting with the 2020-21 school year,~~ to post its nondiscrimination policies on its web site as specified below. In addition to the policies listed below, if the district has a policy in regard to the prevention and response to hate violence, it is also required to be posted, and the following item should be modified accordingly. See BP 5145 9 - Hate-Motivated Behavior

- 2 Post the district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234 6 as possible forums for social media, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234 6)

(cf 0410 - Nondiscrimination in District Programs and Activities)
(cf 1113 - District and School Web Sites)
(cf 1114 - District-Sponsored Social Media)
(cf 5131 2 - Bullying)
(cf 5145 9 - Hate-Motivated Behavior)

~~Note Education Code 234 6, as added by AB 34, requires a district, starting in the 2020-21 school year, to post the definitions specified below.~~

- 3 Post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221 8, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234 6)

Note Education Code 221 61 requires districts and public schools to post on their web sites information related to Title IX (20 USC 1681-1688). Education Code 234 6, ~~as added by AB 34,~~ requires districts, ~~beginning in the 2020-21 school year,~~ to post the Title IX information required pursuant to 221 61 in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. Additionally, districts are required to provide a link to the Title IX information included on CDE's website pursuant to Education Code 221 6, in the same manner. A comprehensive list of rights based on the federal regulations implementing Title IX can be found in Education Code 221 8. A district that does not maintain a web site may comply by posting the information below on the web site of its county office of education. A school without a web site may comply by posting the information on the web site of the district or county office of education.

NONDISCRIMINATION/HARASSMENT (continued)

- 4 Post in a prominent location on the district web site in a manner that is easily accessible to parents/guardians and students information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the following (Education Code 221.6, 221.61, 234.6)
- a The name and contact information of the district's Title IX Coordinator, including the phone number and email address
 - b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code 221.8 and web links to information about those rights and responsibilities located on the web sites of the Office for Equal Opportunity and the U.S Department of Education's Office for Civil Rights (OCR)
 - c A description of how to file a complaint of noncompliance under Title IX, which shall include
 - (1) An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations
 - (2) An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on the OCR's web site
 - (3) A web link to the OCR complaints form and the contact information for the office, including the phone number and email address for the office
 - d A link to the Title IX information included on the California Department of Education's (CDE) web site

Note — Education Code 234.6, as added by AB 34, requires a district, starting in the 2020-21 school year, to post a link to statewide resources as specified below.

- 5 Post a link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families. Such resources shall be posted in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234.5, 234.6)

NONDISCRIMINATION/HARASSMENT (continued)

6. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior.

7. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students, ~~including transgender, and gender-nonconforming students~~. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private

(cf 5145 6 - Parental Notifications)

Note Both federal and state laws contain requirements for translation of certain information and documents Title VI of the Civil Rights Act of 1964 requires school districts to ensure meaningful access to their programs and activities by persons with limited English proficiency OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP) parents/guardians in a language other than English in order to be adequate OCR enforces this requirement consistent with the Department of Justice's 2003 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on balancing four factors (1) the number or proportion of LEP individuals likely to encounter or be served by the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the program, and (4) the resources available to the recipient and costs State law is more specific than federal law Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English

8. Ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234 1 and 48985 In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

NONDISCRIMINATION/HARASSMENT (continued)

- 9 Provide to students, employees, volunteers, and parents/guardians age-appropriate training and/or information regarding the district's nondiscrimination policy, what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students, ~~including transgender, and gender-nonconforming students~~

(cf 1240 - Volunteer Assistance)

(cf 4131 - Staff Development)

(cf 4231 - Staff Development)

(cf 4331 - Staff Development)

- 10 At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so. (Education Code 234.1)

(cf 4112.9/4212.9/4312.9 - Employee Notifications)

Note: Item #11 below may be revised to reflect district practice. In some situations, the district may need to provide assistance to a student to protect the student from harassment or bullying. Each situation will need to be analyzed to determine the most appropriate course of action to meet the needs of the student, based on the circumstances involved.

- 11 At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students from threatened or potentially discriminatory behavior and ensure their privacy rights.

Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

- 1 Removing vulgar or offending graffiti

(cf 5131.5 - Vandalism and Graffiti)

- 2 Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond.

NONDISCRIMINATION/HARASSMENT (continued)

- 3 Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination
4. Consistent with laws regarding the confidentiality of student and personnel records, communicating to students, parents/guardians, and the community the school's response plan to unlawful discrimination or harassment

(cf 4112 6/4212 6/4312 6 - Personnel Files)

(cf 4119 23/4219 23/4319 23 - Unauthorized Release of Confidential/Privileged Information)

(cf 5125 - Student Records)

- 5 Taking appropriate disciplinary action against students, employees, and anyone determined to have engaged in wrongdoing in violation of district policy, including any student who is found to have filed a complaint of discrimination that the student knew was not true

(cf 4118 - Dismissal/Suspension/Disciplinary Action)

(cf 4218 - Dismissal/Suspension/Disciplinary Action)

(cf 5144 - Discipline)

(cf 5144 1 - Suspension and Expulsion/Due Process)

(cf 5144 2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf 6159 4 - Behavioral Interventions for Special Education Students)

Process for Initiating and Responding to Complaints

Note Education Code 234 1 requires that districts adopt a process for receiving and investigating complaints of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying Such a process, which is required to be consistent with the uniform complaint procedures (UCP) specified in 5 CCR 4600-4670, must include (1) a requirement that school personnel who witness an act take immediate steps to intervene when safe to do so, (2) a timeline for investigating and resolving complaints, (3) an appeal process, and (4) translation of forms when required by Education Code 48985 In addition, federal regulations require districts to adopt procedures providing for the prompt and equitable resolution of complaints of discrimination on the basis of sex (34 CFR 106 8), disability (34 CFR 104 7 and 28 CFR 35 107), and age (34 CFR 110 25) OCR guidance on federal civil rights requirements notes that districts may have a responsibility to respond to notice of discrimination whether or not a formal complaint is filed

Complaints of sexual harassment must be addressed through the federal Title IX complaint procedures established pursuant to 34 CFR 106 44-106 45, as added by 85 Fed Reg 30026, if the alleged conduct meets the federal definition of sexual harassment Pursuant to 34 CFR 106 30, sexual harassment includes (1) a district employee conditioning the provision of a district aid, benefit, or service on an individual's participation in unwelcome sexual conduct, (2) unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity, or (3) sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 and 34 USC 12291 Allegations that do not meet this definition should be addressed through the district's UCP See BP/AR 5145 7 - Sexual Harassment and AR 5145 71 - Title IX Sexual Harassment Complaint Procedures

NONDISCRIMINATION/HARASSMENT (continued)

Students who feel that they have been subjected to unlawful discrimination described above or in district policy are strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, students who observe any such incident are strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so (Education Code 234 1)

Note Though a formal complaint must be in writing pursuant to 5 CCR 4600, the district's obligation to provide a safe school environment for its students overrides the need to comply with formalities Thus, once the district receives notice of an incident, whether verbally or in writing, it is good practice to begin the investigation of the report and to take steps to stop any prohibited conduct and address any effect on students The following paragraph reflects such practice and is consistent with OCR recommendation

When a report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, the principal or compliance officer shall notify the student or parent/guardian of the right to file a formal complaint in accordance with AR 1312.3 - Uniform Complaint Procedures or, for complaints of sexual harassment that meet the federal Title IX definition, AR 5145.71 - Title IX Sexual Harassment Complaint Procedures Once notified verbally or in writing, the compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated

(cf 5141 4 - Child Abuse Prevention and Reporting)

Issues Unique to Intersex, Nonbinary, Transgender and Gender-Nonconforming Students

NONDISCRIMINATION/HARASSMENT (continued)

Note The terms and definitions used below are consistent with California law, case law, and generally accepted terms within academia and in publications issued by state and federal agencies such as CDE and OCR, including provisions in the California Gender Recognition Act that recognize three gender options, female, male, and nonbinary, and define "nonbinary" and other related terms such as "intersex" and "transgender". In addition to consistency with the above, the definition of "gender identity" below ~~The term "gender identity" is not specifically defined in the Education Code. The following definitions consistent with case law and generally accepted terms within academia, as well as the Resolution Agreement between the Arcadia Unified School District, OCR the U.S. Department of Education Office for Civil Rights, and the U.S. Department of Justice, Civil Rights Division, which defines "gender identity" as "one's internal sense of gender, which may be different from one's assigned sex, and which is consistently and uniformly asserted, or for which there is other evidence that the gender identity is sincerely held as part of the student's core identity "~~

The following section is also consistent with OCR's fact sheet "Supporting Intersex Students: A Resource for Students, Families, and Educators," issued in October 2021 and CDE's "Update FLASH #158, Guidance for Changing a Student's Gender in CALPADS," which provides guidance on changing a student's gender and/or legal name on the student's mandatory permanent record.

Gender identity of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth (Education Code 210 7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity

Gender-nonconforming student means a student whose gender expression differs from stereotypical expectations

Intersex student means a student with natural bodily variations in anatomy, hormones, chromosomes, and other traits that differ from expectations generally associated with female and male bodies.

Nonbinary student means a student whose gender identity falls outside of the traditional conception of strictly either female or male, regardless of whether or not the student identifies as transgender, was born with intersex traits, uses gender-neutral pronouns, or uses agender, genderqueer, pangender, gender nonconforming, gender variant, or such other more specific term to describe their gender.

NONDISCRIMINATION/HARASSMENT (continued)

Transgender student means a student whose gender identity is different from the gender assigned at birth

The district prohibits acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, or that have the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment, regardless of whether the acts are sexual in nature. Examples of the types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to.

- 1 Refusing to address a student by a name and the pronouns consistent with the student's gender identity
- 2 Disciplining or disparaging a student or excluding the student from participating in activities, for behavior or appearance that is consistent with the student's gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable
- 3 Blocking a student's entry to the restroom that corresponds to the student's gender identity
- 4 Taunting a student because the student participates in an athletic activity more typically favored by a student of the other sex
- 5 Revealing a student's ~~transgender status~~ **gender identity** to individuals who do not have a legitimate need for the information, without the student's consent
6. Using gender-specific slurs
- 7 Physically assaulting a student motivated by hostility toward the student because of the student's gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) or Title IX sexual harassment procedures (AR 5145.71), as applicable, shall be used to report and resolve complaints alleging discrimination against **intersex, nonbinary**, transgender, and gender-nonconforming students

Examples of bases for complaints include, but are not limited to, the above list, as well as improper rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's ~~transgender status~~ **gender identity**, discriminatory enforcement of a dress code, and other instances of gender-based harassment

NONDISCRIMINATION/HARASSMENT (continued)

To ensure that **intersex, nonbinary**, transgender, and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines

Note Timelines included in items #1-2 below may be modified to reflect district practice

Pursuant to state and federal law, a district has the responsibility to ensure a safe, nondiscriminatory school environment for all students and equal access to the educational program for intersex, nonbinary, transgender, or gender non-conforming students. As part of its obligation, the district must keep a student's private information, including a student's gender, gender identity, or gender expression, confidential. CDE's "School Success and Opportunity Act (Assembly Bill 1266) Frequently Asked Questions," references a transgender student's informational privacy right under Article I, Section I of the California Constitution as protecting the student's gender identity from disclosure. However, CDE specifies that, pursuant to 34 CFR 99.36, disclosure of such information to appropriate parties is permitted in connection with an emergency, as necessary to protect the health or safety of the student or other individuals. Therefore, a district is required to take measures such as those specified in the following paragraph, to prevent unintentional release of students' private information and should contact legal counsel before disclosing a student's gender identity without the student's consent.

- 1 **Right to privacy.** A student's **intersex, nonbinary**, transgender, or gender-nonconforming status is the student's private information. ~~and the district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being~~ In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's transgender or gender nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless the employee is required to disclose or report the student's information pursuant to this administrative regulation, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to the student's status as a transgender or gender nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days. **The district shall develop strategies to prevent unauthorized disclosure of students' private information. Such strategies may include, but are not limited to, collecting or maintaining information about student gender only when relevant to the educational program or activity, protecting or revealing a student's gender identity as necessary to protect the health or safety of the student, and keeping a student's unofficial record separate from the official record.**

NONDISCRIMINATION/HARASSMENT (continued)

~~and the~~ The district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's **intersex, nonbinary**, transgender, or gender-nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless the employee is required to disclose or report the student's information pursuant to this administrative regulation, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to the student's status as an **intersex, nonbinary**, transgender, or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the student's need for support, the compliance officer may discuss with the student any need to disclose the **student's intersex, nonbinary**, transgender, or gender-nonconformity status or gender identity or gender expression to the student's parents/guardians and/or others, including other students, teacher(s), or other adults on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

(cf 1340 - Access to District Records)

(cf 3580 - District Records)

- 2 **Determining a Student's Gender Identity** The compliance officer shall accept the student's assertion of gender identity and begin to treat the student consistent with that gender identity unless district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.
- 3 **Addressing a Student's Transition Needs** The compliance officer shall arrange a meeting with the student and, if appropriate, the student's parents/guardians to identify and develop strategies for ensuring that the student's access to educational programs and activities is maintained. The meeting shall discuss the **intersex, nonbinary**, transgender, or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or

NONDISCRIMINATION/HARASSMENT (continued)

educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to the student's status as an **intersex, nonbinary**, transgender, or gender-nonconforming individual, so that prompt action can be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting the student's educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

Note Pursuant to Education Code 221.5, a district is required to permit a student to use facilities and participate in sex-segregated school programs and activities consistent with the student's gender identity, regardless of the gender listed on the student's educational records. ~~Because Education Code 221.5 affords transgender students these rights, districts in California are not impacted by the February 22, 2017 action of the USDOE and U.S. Department of Justice to rescind earlier federal guidance which had indicated that, under Title IX, students must be allowed to use sex-segregated facilities in accordance with their gender identity.~~ In implementing state law, districts may review recommended practices in the USDOE's Office of Elementary and Secondary Education's [Examples of Policies and Emerging Practices for Supporting Transgender Students](#). For more information on the rights of transgender students, see CSBA's [Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Discrimination](#).

- 4 Accessibility to Sex-Segregated Facilities, Programs, and Activities: When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity. To address any student's privacy concerns in using sex-segregated facilities, the district shall offer available options such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, or use of the locker room before or after the other students. However, the district shall not require a student to utilize these options because the student is **intersex, nonbinary**, transgender, or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with the student's gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with the student's gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

(cf 6145 - Extracurricular and Cocurricular Activities)

(cf 6145.2 - Athletic Competition)

(cf 6153 - School-Sponsored Trips)

(cf 7110 - Facilities Master Plan)

NONDISCRIMINATION/HARASSMENT (continued)

Note Education Code 49062 5 and 49070, ~~as added and amended by AB 711 (Ch 179, Statutes of 2019), respectively,~~ require districts to update a former student's records to change the student's name and/or gender as specified below. See AR 5125 - Student Records. **Pursuant to 5 CCR 432, a district is required to maintain for each student a mandatory permanent student record that includes the student's legal name, sex, and other specified details. While 5 CCR 4910 refers to "sex" as the "biological condition or quality of being a female or male human being," it also defines "gender" to mean "sex," which includes "a person's gender identity and gender related appearance and behavior whether or not stereotypically associated with the person's assigned sex at birth."** When responding to a request to change the gender or legal name of intersex, nonbinary, transgender, or gender non-conforming students, districts should be mindful of laws prohibiting gender-based discrimination. In CALPADS' "Update FLASH #158, Guidance for Changing a Student's Gender in CALPADS", CDE distinguishes the process for updating a student's legal name from the process for updating a student's gender. According to CDE, a district must receive formal documentation that a student's name has been legally changed before the student's recorded legal name may be changed in the student's mandatory permanent student record (official record). When documentation is not provided, CDE states the district should nonetheless update all other school records (unofficial records such as attendance sheets, report cards, and school identification) to reflect the name change. On the other hand, to change a student's gender in the student's official records, CDE states that there is no specific requirement regarding formal documentation or process that a district should review or require in determining the gender to be recorded in the official records. Pursuant to Education Code 49061, only a parent/guardian may authorize a change to a student's gender in the student's official record. The district should consult legal counsel in developing a policy in this regard.

- 5 **Student Records. Upon each student's enrollment, the district is required to maintain a mandatory permanent student record (official record) that includes the student's gender and legal name.**

~~A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed with proper documentation. When a student presents government-issued documentation of a name and/or gender change or submits a request for a name and/or gender change through the process specified in Education Code 49070, the district shall update the student's records (Education Code 49062 5, 49070).~~ **A student's gender as entered on the student's official record required pursuant to 5 CCR 432 shall only be changed with written authorization of a parent/guardian having legal custody of the student. (Education Code 49061)**

However, when proper documentation or authorization, as applicable, is not submitted with a request to change a student's legal name or gender, any change to the student's record shall be limited to the student's unofficial records such as attendance sheets, report cards, and school identification.

(cf 5125 - Student Records)
(cf 5125 1 - Release of Directory Information)
(cf 5125 3 - Challenging Student Records)

NONDISCRIMINATION/HARASSMENT (continued)

- 6 Names and Pronouns If a student so chooses, district personnel shall be required to address the student by a name and the pronoun(s) consistent with the student's gender identity, without the necessity of a court order or a change to the student's official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns will, in general, not constitute a violation of this administrative regulation or the accompanying district policy.
- 7 Uniforms/Dress Code A student has the right to dress in a manner consistent with the student's gender identity, subject to any dress code adopted on a school site.

(cf 5132 - Dress and Grooming)

(5/20 7/20) 12/21

CSBA Sample Board Policy

Students

BP 5148(a)

CHILD CARE AND DEVELOPMENT

Note The following **optional** policy may be revised to reflect the type(s) of child care and development programs offered by the district

The Child Care and Development Services Act (~~Education Code 8200-8499-10~~ **Welfare and Institutions Code 10207-10490**) establishes a variety of child care programs including resource and referral programs (~~Education Code 8210-8216~~ **Welfare and Institutions Code 10217-10224.5**, 5 CCR 18240-18248), alternative payment programs (~~Education Code 8220-8227-7~~ **Welfare and Institutions Code 10225-10234**, 5 CCR 18220-18231), migrant child care and development programs (~~Education Code 8230-8233~~ **Welfare and Institutions Code 10235-10238**), general child care and development programs (~~Education Code 8240-8244~~ **Welfare and Institutions Code 10240-10243**), and programs for children with special needs (~~Welfare and Institutions Code 10260-10263~~ ~~Education Code 8250-8252~~)

Pursuant to Welfare and Institutions Code 10200-10206, ~~as added by SB 98 (Ch 24, Statutes of 2020)~~, effective July 1, 2021, the state's responsibility for administering these programs ~~will transfer~~ **transferred** from the California Department of Education (CDE) to the California Department of Social Services (CDSS) **AB 131 (Ch. 116, Statutes of 2021) repeals the statutes governing such programs from the Education Code and reenacts them in the Welfare and Institutions Code.** Pursuant to Welfare and Institutions Code 10205, all existing regulations relating to child care programs that have been adopted by CDE are expressly continued in force, unless they conflict with law.

Education Code 8207, as added by AB 131, clarifies that the Superintendent of Public Instruction (SPI) and CDE retain administrative supervision of the California State Preschool Program (CSPP).

For requirements pertaining to before-school and after-school programs, including the After-School Education and Safety program (Education Code 8482-8484 65) and 21st Century Community Learning Centers (Education Code 8484 7-8484 8), see BP/AR 5148 2 - Before/After School Programs **For requirements pertaining to preschool programs for children ages 3-4 pursuant to the CSPP, as amended by AB 130 (Ch. 44, Statutes of 2021) and AB 131, The California State Preschool Program (Education Code ~~8235-8239~~ 8200-8340) for children ages 3-4 is addressed in see BP/AR 5148 3 - Preschool/Early Childhood Education**

The Governing Board desires to provide child care and development services which meet the developmental needs of children and offer a convenient child care alternative for parents/guardians in the community

(cf 5148 2 - Before/After School Programs)

(cf 5148 3 - Preschool/Early Childhood Education)

(cf 6164 4 - Identification and Evaluation of Individuals for Special Education)

(cf 6175 - Migrant Education Program)

The Board shall enter into a contract with the California Department of Social Services (CDSS) for the provision of child care and development services by the district

(cf 3312 - Contracts)

CHILD CARE AND DEVELOPMENT (continued)

Note The following **optional** paragraph may be revised to reflect district practice **Welfare and Institutions Code 10480-10487, as amended and renumbered by AB 131, Education Code 8499-8499.7** establish county-level child care and development planning councils, with members selected by the County Board of Supervisors and County Superintendent of Schools, to identify local priorities for child care and to develop policies to meet identified needs

The district shall work cooperatively with the local child care and development planning council, public and private agencies, parents/guardians, and other community members to assess child care needs in the community, establish program priorities, obtain ongoing feedback on program quality, and supply information about child care options

(cf 1020 - Youth Services)

(cf 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf 1700 - Relations Between Private Industry and the Schools)

Note Pursuant to 5 CCR 18271, the district must have a written philosophical statement, goals, and objectives, approved by the Governing Board, which address each program component specified in 5 CCR 18272-18281 See the accompanying administrative regulation for required program components

The Board shall approve for the district's child care and development program a written philosophical statement, goals, and objectives that reflect the cultural and linguistic characteristics of the families to be served and address the program components specified in 5 CCR 18272-18281 and the accompanying administrative regulation (5 CCR 18271)

(cf 0000 - Vision)

(cf 0100 - Philosophy)

(cf 0200 - Goals for the School District)

Note: AB 131 allocates additional funds to provide subsidized child care programs with COVID-19 pandemic-related assistance. To receive the additional funding, a child care program that is funded to be operational, but which is physically closed by local or state public health order or guidance due to the COVID-19 pandemic, is required to provide distance learning services as specified by CDSS.

When a district child care program is physically closed by local or state public health order due to the COVID-19 pandemic, the district shall provide distance learning when required to do so as a condition of funding or when required by law.

Eligibility and Enrollment

Note Pursuant to 5 CCR 18105, districts contracting to offer child care services are **mandated** to develop written admissions policies and procedures that conform to **the** requirements of 22 CCR 101218, as provided below See the accompanying administrative regulation for additional language that fulfills this mandate

CHILD CARE AND DEVELOPMENT (continued)

Child care admissions policies and procedures shall be in writing and available to the public. Such policies and procedures shall include criteria designating those children whose needs can be met by the child care center's program and services, the ages of children who will be accepted, program activities, any supplementary services provided, any field trip provisions, any transportation arrangements, food service provisions, and health examination requirements (5 CCR 18105, 22 CCR 101218)

(cf 0410 - Nondiscrimination in District Programs and Activities)

(cf 3540 - Transportation)

(cf 3550 - Food Service/Child Nutrition Program)

(cf 5141 22 - Infectious Diseases)

(cf 5141 3 - Health Examinations)

(cf 5141 31 - Immunizations)

Note ~~Education Code 8263~~ **Welfare and Institutions Code 10271** and 5 CCR 18106 establish eligibility criteria and priorities for subsidized child care services, as provided below and in the accompanying administrative regulation

Eligibility is generally limited to children who reside within district boundaries. However, **Welfare and Institutions Code 10332** ~~Education Code 8322~~ and 5 CCR 18107 authorize the Board to enter into an agreement with the boards of other districts to serve children who reside within those districts. The district may revise the following paragraph to reflect any such agreement approved by the Board

The Superintendent or designee shall ensure that subsidized child care is provided to eligible families to the extent that state and/or federal funding is available and in accordance with ~~shall establish enrollment priorities specified in accordance with Education Code 8263~~ **Welfare and Institutions Code 10271** and 5 CCR 18106

Note The following paragraph is **optional** and may be revised to reflect any district-established priorities for nonsubsidized services

To the extent that space is available after the enrollment of children who are eligible for subsidized services, priority for admissions shall be given to district students, children of district students, and children of district employees

Note: Pursuant to Education Code 48000, as amended by AB 130, a child's eligibility for transitional kindergarten enrollment may not impact family eligibility for a preschool or childcare program.

A child's eligibility for transitional kindergarten enrollment shall not impact family eligibility for a childcare or preschool program. (Education Code 48000)

(cf 5111 1 - District Residency)

(cf 5146 - Married/Pregnant/Parenting Students)

CHILD CARE AND DEVELOPMENT (continued)**Staffing**

Note The Commission on Teacher Credentialing issues permits for child development program directors, site supervisors, master teachers, teachers, associate teachers, and assistants pursuant to criteria established in ~~Education Code 8360-8370~~ **Welfare and Institutions Code 10380 - 10387.5** and 5 CCR 80105-80125. The district may request a waiver of the qualification requirements for a site supervisor upon demonstration of a compelling need, in accordance with ~~Education Code 8208(aa)~~ **Welfare and Institutions Code 10213.5** and 5 CCR 18295.

Health and Safety Code 1596 7995 requires that employees and volunteers at a day care center be immunized against influenza, pertussis, and measles, with specified exemptions. In addition, Health and Safety Code 1597 055 requires that teachers in a day care center obtain a tuberculosis clearance. See the accompanying administrative regulation.

The Superintendent or designee shall ensure that individuals working in child care and development programs have the necessary qualifications and have satisfied all legal requirements.

(cf 1240 - Volunteer Assistance)

(cf 4112 2 - Certification)

(cf 4112 4/4212 4/4312 4 - Health Examinations)

(cf 4112 5/4212 5/4312 5 - Criminal Record Check)

(cf 4131 - Staff Development)

(cf 4231 - Staff Development)

(cf 4331 - Staff Development)

Facilities

Note **Optional** items #1-5 below present examples of methods that may be used to provide facilities for child care services and may be revised to reflect district practice.

Upon recommendation of the Superintendent or designee, the Board may approve any of the following for the provision of child care and development services:

1. The use of existing district facilities that have capacity.
2. Renovation or improvement of district facilities to make them suitable for such services.
3. Purchase of relocatable child care facilities.
4. Inclusion of child care facilities in any new construction.
5. Agreement with a public agency or community organization for the use of community facilities.

CHILD CARE AND DEVELOPMENT (continued)

(cf 1330 1 - Joint Use Agreements)
(cf 7110 - Facilities Master Plan)

The Superintendent or designee shall ensure that facilities used for child care services meet all applicable health and safety standards (5 CCR 18020, 22 CCR 101238-101239 2)

Complaints

Note Pursuant to 5 CCR 4610, the district's uniform complaint procedures should be used to resolve any complaint alleging violation of state or federal laws governing educational programs, including child care and development programs, see BP/AR 1312 3 - Uniform Complaint Procedures However, 5 CCR 4611, as amended by Register 2020, No 21, provides that health and safety complaints regarding licensed facilities that operate a child care and development program should be referred to CDSS as described in the following paragraph and BP 1312 3

Pursuant to 22 CCR 101156, all child care centers must be licensed by CDSS unless exempted by law See the accompanying administrative regulation for information about child care programs that are exempted from licensure requirements If all of the district's child care services are license-exempt, the following paragraph may be deleted

For a licensed child care center, any complaint alleging health and safety violations shall be referred to CDSS (5 CCR 4611)

Any other alleged violation of state or federal laws governing child care and development programs shall be investigated and resolved using the district's procedures in BP/AR 1312 3 - Uniform Complaint Procedures

(cf 1312 3 - Uniform Complaint Procedures)

Program Evaluation

Note 5 CCR 18279-18281 require child care and development programs to be evaluated through the standardized "Desired Results for Children and Families" system The system requires a program self-evaluation that includes, but is not limited to, a staff assessment, a parent survey, and an environment rating scale

The Superintendent or designee shall annually conduct an evaluation of the district's child care and development services in accordance with state requirements The results of the evaluation shall be used to develop an action plan which establishes program goals and objectives for the coming year and addresses any areas identified as needing improvement (5 CCR 18279-18281)

(cf 0500 - Accountability)

Legal Reference (see next page)

CHILD CARE AND DEVELOPMENT (continued)*Legal Reference*EDUCATION CODE

8200-8340 California State Preschool Program, especially:
8207 Administration; operation of programs; services
~~8200-8499 10 Child Care and Development Services Act, especially-~~
~~8200-8209 General provisions for child care and development services~~
~~8210-8216 Resource and referral program~~
~~8220-8226 Alternative payment program~~
~~8230-8233 Migrant child care and development program~~
~~8235-8239 California state preschool program~~
~~8240-8244 General child care programs~~
~~8250-8252 Programs for children with special needs~~
~~8263 Eligibility and priorities for subsidized child development services~~
~~8263 3 Disenrollment of families due to reduced funding levels~~
~~8263 4 Enrollment of students ages 11-12 years~~
~~8273-8273 3 Fees~~
~~8360-8370 Personnel qualifications~~
~~8400-8409 Contracts~~
~~8482-8484 65 After-school education and safety program~~
~~8484 7-8484 8-8484.9 21st Century community learning centers~~
~~8493-8498 Facilities~~
~~8499-8499 7 Local planning councils~~
48000 Transitional kindergarten
~~49540-49546 Child care food program~~
~~49570 National School Lunch program~~
~~56244 Staff development funding~~

HEALTH AND SAFETY CODE

~~1596 70-1596 895 California Child Day Care Act~~
~~1596 90-1597 21 Day care centers~~
~~120325-120380 Immunization requirements~~

WELFARE AND INSTITUTIONS CODE

~~10200-10206 Early Childhood Development Act of 2020~~
10207-10490 Child Care and Development Services Act, especially:
10207-10215 General provisions
10217-10224.5 Resource and referral programs
10225-10234 Alternative payment programs
10235-10238 Migrant child care and development programs
10240-10243 General child care and development programs
10250-10252 Family child care home education networks
10260-10263 Child care and development services for children with special needs
10271 Eligibility, enrollment and priority of services; physical examinations; rules and regulations
10271.5 Income eligibility
10272.5 Order of disenrollment

Legal Reference continued (see next page)

CHILD CARE AND DEVELOPMENT (continued)

Legal Reference (continued)

WELFARE AND INSTITUTIONS CODE (continued)

- 10273 Preferred placement for otherwise eligible children ages 11 or 12
- 10290 Fee schedule for families using preschool and child care and development services
- 10291 Families exempt from family fees
- 10315 Transfer of information to public schools
- 10322 Children residing in another district; use of facilities and personnel
- 10480-10487 Local planning councils

CODE OF REGULATIONS, TITLE 5

- 4610-4687 Uniform complaint procedures
- 18000-18434 Child care and development programs, especially
- 18012-18122 General requirements
- 18180-18192 Federal and state migrant programs
- 18210-18213 Severely handicapped program
- 18220-18231 Alternative payment program
- 18240-18248 Resource and referral program
- 18270-18281 Program quality, accountability
- 18290-18292 Staffing ratios
- 18295 Waiver of qualifications for site supervisor
- 18300-18308 Appeals and dispute resolution
- 80105-80125 Commission on Teacher Credentialing, child care and development permits

CODE OF REGULATIONS, TITLE 22

- 101151-101239 2 General requirements, licensed child care centers, especially
- 101151-101163 Licensing and application procedures
- 101212-101231 Continuing requirements
- 101237-101239 2 Facilities and equipment

UNITED STATES CODE, TITLE 42

- 1751-1769j National School Lunch Programs
- 9831-9852 Head Start programs
- 9858-9858q Child care and development block grant

CODE OF FEDERAL REGULATIONS, TITLE 7

- 210 1-210 31 National School Lunch program

CODE OF FEDERAL REGULATIONS, TITLE 45

- 98 2-98 93 Child care and development fund

COURT DECISIONS

- CBS Inc v The Superior Court of Los Angeles County, State Department of Social Services, (2001)
91 Cal App 4th 892

Management Resources (see next page)

CHILD CARE AND DEVELOPMENT (continued)

Management Resources

CALIFORNIA DEPARTMENT OF SOCIAL SERVICES PUBLICATIONS

COVID-19 Licensed Child Care Facilities and Providers (FAQs)

Child Care & Development Division FAQ

Child Care Transition: The Early Childhood Development Act of 2020

WEB SITES

CSBA [http //www csba org](http://www.csba.org)

California Association for the Education of Young Children [http //www caeyc org](http://www.caeyc.org)

California Child Development Administrators Association [http //www ccdaa org](http://www.ccdaa.org)

California Department of Education, Early Education and Support Division

[http //www cde ca gov/sp/cd](http://www.cde.ca.gov/sp/cd)

California Department of Education, Early Education Management Bulletins

[http //www cde ca gov/sp/cd/ci/allmbs asp](http://www.cde.ca.gov/sp/cd/ci/allmbs.asp)

California Department of Social Services [https //www cdss ca gov](https://www.cdss.ca.gov)

California Head Start Association [http //caheadstart org](http://caheadstart.org)

California School-Age Consortium [http //calsac org](http://calsac.org)

Commission on Teacher Credentialing [http //www ctc ca gov](http://www.ctc.ca.gov)

National Association for the Education of Young Children [http //www naeyc org](http://www.naeyc.org)

U S Department of Education [http //www ed gov](http://www.ed.gov)

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CSBA Sample Administrative Regulation

Students

AR 5148(a)

CHILD CARE AND DEVELOPMENT

Note The following administrative regulation reflects provisions generally applicable to programs under the Child Care and Development Services Act (~~Education Code 8200-8499.7~~ **Welfare and Institutions Code 10207-10490**) Such programs include resource and referral programs (~~Education Code 8210-8216~~ **Welfare and Institutions Code 10217-10224.5**, 5 CCR 18240-18248), alternative payment programs (~~Education Code 8220-8227.7~~ **Welfare and Institutions Code 10225-10234**, 5 CCR 18220-18231), migrant child care and development programs (~~Education Code 8230-8233~~ **Welfare and Institutions Code 10235-10238**), general child care and development programs (~~Education Code 8240-8244~~ **Welfare and Institutions Code 10240-10243**), and programs for children with special needs (~~Education Code 8250-8252~~ **Welfare and Institutions Code 10260-10263**) Pursuant to Welfare and Institutions Code 10200-10206, as added by SB 98 (Ch. 24, Statutes of 2020), effective July 1, 2021, the state's responsibility for administering these programs will ~~transfer~~ **transferred** from the California Department of Education (CDE) to the California Department of Social Services (CDSS) **Education Code 8207, as amended and renumbered by AB 131 (Ch. 116, Statutes of 2021), clarifies that the Superintendent of Public Instruction and the California Department of Education retain administrative supervision of the California State Preschool Programs.**

The district may revise this regulation to reflect specific requirements for the program(s) it offers See BP/AR 5148 2 - Before/After School Programs for requirements pertaining to the After-School Education and Safety program (Education Code 8482-8484.65) and 21st Century Community Learning Centers (Education Code 8484.7-8484.8 **8484.9**), and BP/AR 5148 3 - Preschool/Early Childhood Education for California State Preschool Program (CSPP) requirements

The following administrative regulation does not reflect all policy language mandated for each specific program. The district should be careful to include the mandates, if any, applicable to the program(s) it offers For example, for the alternative payment program, 5 CCR 18221 mandates a written policy statement that includes specified components, including, but not limited to, program purpose, enrollment priorities, reimbursement of providers, and family fee collection For the resource and referral program, 5 CCR 18244 mandates written referral policies and written complaint procedures

In addition to the program requirements described below, child care and development programs may be subject to other policies in the district's policy manual (e.g., BP/AR 1240 - Volunteer Assistance, AR 3514 2 - Integrated Pest Management, BP/AR 3550 - Food Service/Child Nutrition Program) Districts should consult legal counsel if they have questions regarding the applicability of other laws to the district's child care and development program

Licensing

Note Pursuant to 22 CCR 101156, all child care centers must be licensed by CDSS unless exempted by law Health and Safety Code 1596.792 and 22 CCR 101158 list exemptions from the licensure requirements including, but not limited to, any program that (1) is a "public recreation program" that meets the criteria specified in Health and Safety Code 1596.792, (2) is operated before and/or after school by qualified teachers employed by the district, (3) is a school parenting program or adult education child care program, (4) operates only one day per week for no more than four hours on that day, (5) offers temporary child care services to parents/guardians who are on the same premises as the child care site, (6) provides activities that are of an instructional nature in a classroom-like setting when K-12 students are normally not in session and

CHILD CARE AND DEVELOPMENT (continued)

the sessions do not exceed a total of 30 days when only school-age children are enrolled or 15 days when younger children are enrolled, or (7) is a CSPP program operated in a school building that meets specified health and safety requirements. If the district offers only programs that are exempted from licensure, it should modify the following regulation accordingly.

Pursuant to Health and Safety Code 1596 951, CDSS was required to adopt regulations by January 1, 2021 to create a new child care center license including components for serving infant, toddler, preschool, and school-age children, health and safety standards, and enhanced ability to transition children to the next age group. However, the regulations were delayed due to the COVID-19 pandemic. Pursuant to Health and Safety Code 1596 951, all child care centers are required to obtain this license by January 1, 2024.

All district child care and development services shall be licensed by the California Department of Social Services, unless exempted pursuant to Health and Safety Code 1596 792 or 22 CCR 101158.

The license shall be posted in a prominent, publicly accessible location in the facility (Health and Safety Code 1596 8555).

Licensed child care centers shall be subject to the requirements of Health and Safety Code 1596 70-1597 21, 22 CCR 101151-101239 2, and, when applicable, 22 CCR 101451-101539.

Program Components

Note: Items #1-7 and 9 below list components of child care and development programs that are required for all providers pursuant to 5 CCR 18272-18281. The Governing Board is required, pursuant to 5 CCR 18271, to approve goals and objectives addressing each of these program components, see the accompanying Board policy. The district may add components of other programs offered by the district.

The district's child care and development program shall include the following components.

- 1 The use of a developmental profile reflecting each child's physical, cognitive, social, and emotional development to plan and conduct developmentally and age appropriate activities (~~Education Code 8203.5~~ **Welfare and Institutions Code 10209.5**, 5 CCR 18272)

Program staff shall complete the developmental profile for each child who is enrolled in the program for at least 10 hours per week and for any child with disabilities regardless of the number of hours enrolled. The profile shall be completed within 60 days of enrollment and at least once every six months thereafter for children of all ages (~~Education Code 8203.5~~ **Welfare and Institutions Code 10209.5**; 5 CCR 18270 5, 18272)

- 2 An educational program that complies with 5 CCR 18273, including the provision of services that are developmentally, linguistically, and culturally appropriate and inclusive of children with special needs.

CHILD CARE AND DEVELOPMENT (continued)

- (cf 5148 2 - Before/After School Programs)*
- (cf 5148 3 - Preschool/Early Childhood Education)*
- (cf 6159 - Individualized Education Program)*
- (cf 6164 6 - Identification and Education Under Section 504)*
- (cf 6174 - Education for English Learners)*

3 A staff development program which complies with 5 CCR 18274

- (cf 4131 - Staff Development)*
- (cf 4231 - Staff Development)*
- (cf 4331 - Staff Development)*

4 Parent/guardian involvement and education that comply with 5 CCR 18275 and include an orientation, at least two individual conferences per year, meetings with program staff, an advisory committee, participation in daily activities, and information regarding their child's progress

- (cf 6020 - Parent Involvement)*

5. A health and social services component that complies with 5 CCR 18276 and includes referrals to appropriate community agencies as needed

- (cf 1400 - Relations Between Other Governmental Agencies and the Schools)*
- (cf 5141 - Health Care and Emergencies)*
- (cf 5141 23 - Asthma Management)*
- (cf 5141 6 - School Health Services)*

6 A community involvement component that complies with 5 CCR 18277

Note Health and Safety Code 1596 808 establishes beverage standards for licensed child care centers. In addition, centers that receive funding through the Child and Adult Care Food Program (42 USC 1766) must meet federal guidelines for meals, snacks, fluid milk or nutritionally equivalent milk substitutes, and drinking water
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7 As applicable, a nutrition component that ensures children in the program are provided nutritious meals, beverages, and snacks that meet state and federal standards and have access to drinking water throughout the day, including meal times (Health and Safety Code 1596 808, 5 CCR 18278; 42 USC 1766)

- (cf 3550 - Food Service/Child Nutrition Program)*
- (cf 5030 - Student Wellness)*
- (cf 5141 27 - Food Allergies/Special Dietary Needs)*

Note Item #8 below is optional and may be revised to reflect district practice. 42 USC 1766 encourages child care centers to provide opportunities for physical activity and to limit the amount of time spent in sedentary activities, such as time spent using electronic devices
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CHILD CARE AND DEVELOPMENT (continued)

- 8 Programs that promote age-appropriate structured and unstructured opportunities for physical activity and that limit the amount of time spent in sedentary activities to an appropriate level

Note 5 CCR 18279-18281 require an annual evaluation using the standardized "Desired Results for Children and Families" system. The system requires a program self-evaluation that includes a staff assessment, a parent/guardian survey, and an environment rating scale. Each contractor is required to submit a summary of the self-evaluation findings by June 1 of each year.

- 9 An annual plan for program evaluation which conforms with the state's system and includes a self-evaluation, parent/guardian survey, and environment rating scale (5 CCR 18270.5, 18279, 18280)

(cf 0500 - Accountability)

Health and Safety

Note The following section is for use by districts that offer one or more licensed child care programs. Health and Safety Code 1596.7996 requires licensed child care programs to provide parents/guardians of enrolled children with a flyer developed by CDSS in conjunction with the California Department of Public Health, which contains specified information regarding lead exposure and blood testing. The flyer is available on the CDSS web site.

When a child enrolls or reenrolls in a licensed child care program, the center shall provide the child's parent/guardian with written information on the risks and effects of lead exposure, blood lead testing recommendations and requirements, and options for obtaining blood lead testing, including any state or federally funded programs that offer free or discounted tests (Health and Safety Code 1596.7996)

(cf 5145.6 - Parental Notifications)

Note Pursuant to Health and Safety Code 1597.16, a licensed child care center located in a building that was constructed before January 1, 2010 must have its drinking water tested for lead contamination as provided below. A licensed child care center is subject to the temporary suspension of its license if it fails to comply with the requirements to cease using any fountains and faucets where elevated lead levels may exist and to provide potable water.

If a licensed child care center is located in a building that was constructed before January 1, 2010, the center shall have its drinking water tested for lead contamination every five years following an initial test conducted between January 1, 2020 and January 1, 2023. The center shall notify the parents/guardians of enrolled children of the requirement to test a facility's drinking water and of the test results. If notified of elevated lead levels, the center shall immediately make inoperable and cease using the fountains and faucets where elevated lead levels may exist and shall obtain a potable source of water for children and staff at that location. (Health and Safety Code 1597.16)

CHILD CARE AND DEVELOPMENT (continued)

Staffing

The district's child care and development program shall maintain at least the minimum adult-child and teacher-child ratios specified in **Welfare and Institutions Code 10275.5 and 5 CCR 18290-18292** based on the ages of the children served

All persons employed at a licensed district child care center and all volunteers who provide care and supervision to children at such a center shall be immunized against influenza, pertussis, and measles. If they meet all other requirements for employment or volunteering, as applicable, but need additional time to obtain and provide immunization records, they may be employed or volunteer conditionally for a maximum of 30 days upon signing and submitting a written statement attesting that they have been immunized as required. In addition, employees and volunteers shall receive an influenza vaccination between August 1 and December 1 of each year. A person shall be exempt from these requirements only under any of the following circumstances (Health and Safety Code 1596 7995)

- 1 The person submits a written statement from a licensed physician declaring either that immunization is not safe because of the person's physical condition or medical circumstances or that the person has evidence of current immunity to influenza, pertussis, and measles
- 2 In the case of the influenza vaccine, the person submits a written declaration declining the vaccination.
3. In the case of the influenza vaccine required during the first year of employment or volunteering, the vaccine is not timely because the person was hired after December 1 of the previous year and before August 1 of the current year

(cf 1240 - Volunteer Assistance)
(cf 4112 4/4212 4/4312 4 - Health Examinations)

Documentation of the required immunizations or exemptions from immunization shall be maintained in the employee's personnel file (Health and Safety Code 1596 7995)

(cf 4112 6/4212 6/4312 6 - Personnel Files)

In addition to the above immunization requirements, teachers employed in a licensed child care center shall present evidence of a current tuberculosis clearance and meet other requirements specified in Health and Safety Code 1597 055 (Health and Safety Code 1597.055)

CHILD CARE AND DEVELOPMENT (continued)**Eligibility and Enrollment**

Note State funding is only available for services to families who meet the criteria for subsidized services as specified in ~~Education Code 8263~~ **Welfare and Institutions Code 10271 and 10271.5** The district may also provide services to nonsubsidized families provided the district uses other funding sources or the families pay the full cost of services, see section on "Fees and Charges" below

Pursuant to 5 CCR 18105, districts contracting with ~~CDE~~ to offer child care services are **mandated** to develop written admissions policies and procedures that conform to requirements of 22 CCR 101218, including criteria designating those children whose needs can be met by the child care center's program and services and the ages of children who will be accepted

The following section should be revised to reflect the district's contract(s)

The district's subsidized child care and development services may be available to infants and children through 12 years of age and to individuals with disabilities through 21 years of age in accordance with their individualized education program and ~~Education Code 8208~~ **Welfare and Institutions Code 10213.5** (~~Education Code 8208, 8263-4~~ **Welfare and Institutions Code 10213.5, 10273, 5 CCR 18089, 18407, 18422**)

Note Pursuant to 5 CCR 18082-18083, the parent/guardian must submit an application for services which contains specified information and documentation The family's or child's eligibility must be certified by a person designated by the district

Pursuant to ~~Education Code 8263-4~~ **Welfare and Institutions Code 10271.5**, income eligibility is based on an adjusted monthly family income at or below 85 percent of the state median income, adjusted for family size

To participate in the district's subsidized child care program, families shall document both an eligibility basis and need for care ~~Eligible families shall be those who document both an eligibility basis and a need for care,~~ as follows: (~~Education Code 8263, 8263-4~~ **Welfare and Institutions Code 10271 and 10271.5**)

- 1 The family is eligible for subsidized services on the basis of being a current aid recipient, income eligible, or homeless and/or the family's children are recipients of **child** protective services or have been identified as being or at risk of being abused, neglected, or exploited
- 2 The family has a need for child care based on either of the following:
 - a ~~Because the~~ ~~The unavailability of the~~ ~~The~~ parents/guardians ~~to care for and supervise their children for some portion of the day because they are~~ participating in vocational training leading directly to a recognized trade, paraprofession, or profession, are engaged in an educational program for

CHILD CARE AND DEVELOPMENT (continued)

English language learners or to attain a high school diploma or general educational development certificate, are employed or seeking employment, are seeking permanent housing for family stability, or are incapacitated

- b The child is identified by a legal, medical, or social services agency, the district liaison for homeless students, a Head Start program, or an emergency or transitional shelter as being a recipient of protective services, as being or at risk of being neglected, abused, or exploited, or as being homeless

Note The following paragraph may be revised to reflect district practice Unless state funding is allocated to support the centralized eligibility list established in each county pursuant to ~~Education Code 8499-5~~ **Welfare and Institutions Code 10231**, such lists will be maintained only if locally funded In situations where there is no locally funded centralized eligibility list or the district elects not to participate in the local list, the district must establish its own waiting list in accordance with admission priorities pursuant to ~~Education Code 8263~~ **Welfare and Institutions Code 10271** and 5 CCR 18106

The Superintendent or designee shall consult the county's centralized eligibility list, when available, or shall maintain a district waiting list in accordance with admission priorities As vacancies occur, applicants shall be contacted in order of their priority (5 CCR 18106)

First priority for enrollment shall be given to neglected or abused children who are recipients of child protective services, or children who are at risk of being neglected or abused, upon written referral from a legal, medical, or social services agency If unable to enroll a child in this category, the district shall refer the child's parent/guardian to local resource and referral services so that services for the child can be located (~~Education Code 8263~~ **Welfare and Institutions Code 10271**)

Second priority for enrollment shall be given to families, **regardless of the number of parents in the home**, who are income eligible, as defined in ~~Education Code 8263-4~~ **Welfare and Institutions Code 10271.5** Families with the lowest gross monthly income in relation to family size shall be admitted first If two or more families are in the same priority in relation to income, the family that has a child with disabilities shall be admitted first or, if there is no child with disabilities, the family that has been on the waiting list for the longest time shall be admitted first. (~~Education Code 8263, 8263-4~~ **Welfare and Institutions Code 10271 and 10271.5**)

The district shall allow eligible children 11-12 years of age to combine enrollment in a before-school or after-school program with subsidized child care services during the time that the before-school or after-school program does not operate Children 11-12 years of age, except for children with disabilities, shall be eligible for subsidized child care services only for the portion of care needed that is not available in a before-school or after-school program (~~Education Code 8263-4~~ **Welfare and Institutions Code 10273**)

CHILD CARE AND DEVELOPMENT (continued)

Note The following **optional** paragraph may be revised to reflect additional enrollment priorities or criteria established by the district, such as priority for district students, children of district students, or children of district employees, see the accompanying Board policy

After all children eligible for subsidized services have been enrolled, the district may enroll **other** children in accordance with the priorities established by the Governing Board.

Note 5 CCR 18094 and 18118 require the district to provide written notification to the parent/guardian as to whether the application for subsidized services has been approved or denied For this purpose, the district should use the state's Notice of Action form

The district's decision to approve or deny services shall be communicated to the parent/guardian through a written Notice of Action mailed or delivered within 30 days from the date the application is signed by the parent/guardian (5 CCR 18094, 18118)

Upon establishing eligibility for services, a family shall be eligible for and shall receive services for not less than 12 months before having the family's eligibility or need recertified and shall not be required to report changes to income or other changes for at least 12 months However, a family establishing eligibility on the basis of income shall report any increases in income that exceed the threshold for ongoing income eligibility specified in ~~Education Code 8263~~ **Welfare and Institutions Code 10271.5**, and the family's ongoing eligibility shall be recertified at that time At any time a family may voluntarily report income or other changes, which shall be used, as applicable, to reduce the family's fees, increase the family's services, or extend the period of eligibility before recertification (~~Education Code 8263~~ **Welfare and Institutions Code 10271**)

The Superintendent or designee shall mail or deliver a Notice of Action to a parent/guardian at least 14 calendar days before any intended change in services, including, but not limited to, an increase or decrease in fees, an increase or decrease in the amount of services, or termination of services, due to any of the following circumstances: (5 CCR 18095, 18119)

1. A determination made during recertification or the update of the application that the need or eligibility requirements are no longer being met or the fee or amount of service needs to be modified
2. Failure of the parent/guardian to document the family's need or eligibility after the district requested such documentation in writing
3. An indication by the parent/guardian that the service is no longer wanted
4. The death of a parent/guardian or child
5. The conclusion of a limited-term agreement, provided that the parent/guardian has been informed in writing of the date that the services would terminate

CHILD CARE AND DEVELOPMENT (continued)

The Superintendent or designee shall establish and maintain a basic data file for each family receiving child care and development services containing the completed and signed application for services, documentation used to determine the child's eligibility and need, and copies of all Notices of Action (5 CCR 18081, 18095)

Fees and Charges

Note ~~Education Code 8273~~ **Welfare and Institutions Code 10290** requires CDSS, in consultation with CDE, the state to establish a fee schedule for families using child care services, including families who are eligible for subsidized child care services based on the criteria specified in item #1 in the section "Eligibility and Enrollment" above

~~Education Code 8250~~ **Welfare and Institutions Code 10260** and 5 CCR 18110 prohibit districts from assessing fees for children enrolled in a program for severely disabled children or a federally based migrant program. Districts may revise the following paragraph to reflect any such program(s) offered by the district. Districts that offer only programs prohibited from charging fees may delete the following section

Except when offering a program that is prohibited by law from charging any fees, the Superintendent or designee may charge fees for services according to the state fee schedule, the actual cost of services, or the maximum daily/hourly rate specified in the contract, whichever is least (~~Education Code 8250, 8263, 8273, 8273.1, 8447~~ **Welfare and Institutions Code 10260, 10270, 10290, 10291, 10436**; 5 CCR 18078, 18108-18110)

Note: Pursuant to AB 131, and in response to the COVID-19 pandemic, additional funds are available to provide subsidized child care to families and to provide child care programs with COVID-19 pandemic-related assistance. Pursuant to Welfare and Institutions Code 10290, as added by AB 131, family fees may not be collected for families receiving subsidized child care services from child care programs administered by CDSS.

However, for the 2021-22 fiscal year, family fees shall not be collected as specified in Welfare and Institutions Code 10290.

~~However~~ **No fee shall be charged to a family that is receiving CalWORKS cash aid, an income-eligible family whose child is enrolled in a part-day California State Preschool Program, or a family whose income level, in relation to family size, is less than the first entry in the fee schedule.** (~~Education Code 8273.1~~ **Education Code 8253; Welfare and Institutions Code 10291**, 5 CCR 18110)

In addition, any family receiving child care on the basis of having **neglected or abused children who are recipients of child protective services, or children who are at risk of being neglected or abused, upon written referral from a legal, medical, or social services agency, a child who is a recipient of child protective services, or having a certification by a county child welfare agency that child care services continue to be necessary,** may be exempt from these fees for up to 12 months (~~Education Code 8273.1~~) (**Welfare and Institutions Code 10271 and 10291**)

CHILD CARE AND DEVELOPMENT (continued)

Note Pursuant to ~~Education Code 8273-3~~ **Welfare and Institutions Code 10290**, family fees must be assessed at initial enrollment and reassessed at recertification or when the family data file is updated due to a change in status

Pursuant to 5 CCR 18114, districts contracting to offer child care services are **mandated** to adopt a policy for the collection of fees in advance of providing services, as provided below 5 CCR 18114 contains an alternative definition of delinquency for alternative payment programs offered pursuant to ~~Education Code 8220-8224~~ **Welfare and Institutions Code 10225-10234**

Fees shall be assessed at initial enrollment and reassessed when a family is recertified or experiences a change in status Fees shall be considered delinquent after seven days from the date that fees are due Parents/guardians shall be notified in the event that fees are delinquent If a reasonable plan for payment of the delinquent fees has not been provided by the parents/guardians, services shall be terminated if all delinquent fees are not paid within two weeks of such notification Parents/guardians shall receive a copy of the district's regulations regarding fee collection at the time of initial enrollment into the program (~~Education Code 8273~~ **Welfare and Institutions Code 10290**, 5 CCR 18082, 18114, 18115)

Note The following paragraph is for use by districts that contract to offer child care services and wish to require parents/guardians to provide diapers and/or to pay the costs of field trips (unless the program is exempt from fees), and may be modified to delete diapers as appropriate for the age of the children served ~~Education Code 8273-3~~ **Welfare and Institutions Code 10292** **mandates** that such districts have a written policy which includes parents/guardians in the decision-making process Pursuant to ~~Education Code 8273-3~~ **Welfare and Institutions Code 10292**, the fees cannot exceed \$25 per child in the contract year

The Superintendent or designee shall establish a process that involves parents/guardians in determining whether to require parents/guardians to provide diapers This process shall also be used to determine whether and how much to charge parents/guardians for field trip expenses, within the limit specified in law A child shall not be denied participation in a field trip due to the parent/guardian's inability or refusal to pay the fee, and no adverse action shall be taken against a parent/guardian for that inability or refusal (~~Education Code 8273-3~~ **Welfare and Institutions Code 10292**)

Disenrollment

Note ~~Education Code 8263-3~~ **Welfare and Institutions Code 10272** specifies the order by which families must be disenrolled from child care and development services when funding levels are reduced Parents/guardians may appeal such actions pursuant to 5 CCR 18120-18122, but only on the grounds that the factors used to determine the family's disenrollment are incorrect See section "Rights of Parents/Guardians" below

When necessary due to a reduction in state reimbursements, families shall be disenrolled from subsidized child care and development services in the following order. (~~Education Code 8263-3~~ **Welfare and Institutions Code 10272.5**)

CHILD CARE AND DEVELOPMENT (continued)

- 1 Families with the highest income in relation to family size shall be disenrolled first.
- 2 If two or more families have the same income ranking, children without disabilities who have been enrolled in child care services the longest shall be disenrolled first. After all children without disabilities have been disenrolled, children with disabilities shall be disenrolled, with those who have been enrolled in child care services the longest being disenrolled first.
- 3 Families whose children are receiving child protective services or are at risk of neglect, abuse, or exploitation, regardless of family income, shall be disenrolled last.

Health Examination and Immunizations

Note ~~Education Code 8263~~ **Welfare and Institutions Code 10271** requires children enrolling in a child care center to obtain a physical examination and evaluation, including immunizations, unless a parent/guardian submits a letter stating that such examination is contrary to the parent/guardian's religious beliefs. However, with respect to immunization requirements, Health and Safety Code 120335 eliminated the personal beliefs exemption unless the parent/guardian filed a letter or affidavit prior to January 1, 2016 or a licensed physician indicates that a student should be exempted for medical reasons. An exemption granted for personal beliefs is only effective until the next grade span (i.e., birth through preschool, grades K-6, and grades 7-12). See BP/AR 5141 31 - Immunizations.

Prior to or within six weeks of enrollment, a child enrolling in a child care center shall obtain a physical examination and evaluation and receive age-appropriate immunizations (~~Education Code 8263~~ **Welfare and Institutions Code 10271**)

(cf 5141 3 - Health Examinations)

(cf 5141 31 - Immunizations)

The requirement for a physical examination and evaluation shall be waived if a parent/guardian submits a letter stating that such examination is contrary to the parent/guardian's religious beliefs. (~~Education Code 8263~~ **Welfare and Institutions Code 10271**)

A child may be exempted from the immunization requirements only if (Health and Safety Code 120335)

- 1 A licensed physician indicates that immunization is not safe due to the physical condition or medical circumstances of the child.

Note Pursuant to Health and Safety Code 120372, a child care center may only accept a medical exemption request that is made by a licensed physician or surgeon on an electronic, standardized, statewide medical exemption certification form developed by the California Department of Public Health and transmitted using

CHILD CARE AND DEVELOPMENT (continued)

the California Immunization Registry. However, Health and Safety Code 120370 requires that a child who has a medical exemption issued prior to January 1, 2020 be allowed to continue enrollment until the next grade span.

A medical exemption shall be submitted using the standardized medical exemption certification form developed by California Department of Public Health and transmitted using the California Immunization Registry. The request shall include, but not be limited to, a description of the medical basis for which the exemption for each individual immunization is sought and whether the medical exemption is permanent or temporary, including the date upon which a temporary medical exemption will expire. A temporary exemption shall not exceed one year. (Health and Safety Code 120372)

- 2 The parent/guardian submitted a letter or affidavit prior to January 1, 2016 stating that such examination is contrary to the parent/guardian's personal beliefs. An exemption from immunization granted for personal beliefs is effective only until the next grade span (i.e., birth through preschool, grades K-6, and grades 7-12).

If there is good cause to believe that a child is suffering from a recognized contagious or infectious disease, the child shall be temporarily excluded from the child care and development program until it is determined that the child is not suffering from that contagious or infectious disease. (~~Education Code 8263~~ **Welfare and Institutions Code 10271**)

(cf. 5141.22 - Infectious Diseases)

Attendance

Sign-in and sign-out sheets shall be used daily for all children for attendance accounting purposes. Attendance records shall include verification of excused absences, including the child's name, date(s) of absence, specific reason for absence, and signature of parent/guardian or district representative. (5 CCR 18065, 18066)

Absences shall be excused for the following reasons:

- 1 Illness or quarantine of the child or of the parent/guardian. (~~Education Code 8208~~ **Welfare and Institutions Code 10213.5**)
- 2 Family emergency. (~~Education Code 8208~~ **Welfare and Institutions Code 10213.5**)

Note: Pursuant to 5 CCR 18066, districts contracting to offer child care services are **mandated** to adopt policies delineating circumstances constituting an excused absence for a family emergency. The following paragraph may be revised to reflect district practice.

CHILD CARE AND DEVELOPMENT (continued)

A family emergency shall be considered to exist when unforeseen circumstances cause the need for immediate action, such as may occur in the event of a natural disaster or when a member of the child's immediate family dies, has an accident, or is required to appear in court.

- 3 Time spent with a parent/guardian or other relative as required by a court of law (~~Education Code 8208~~ **Welfare and Institutions Code 10213.5**)
- 4 Time spent with a parent/guardian or other relative which is clearly in the best interest of the child (~~Education Code 8208~~ **Welfare and Institutions Code 10213.5**)

Note 5 CCR 18066 **mandates** a policy that delineates circumstances constituting an excused absence "in the best interest of the child " The following paragraph may be revised to reflect district practice

An absence shall be considered to be in the best interest of the child when the time is spent with the child's parent/guardian or other relative for reasons deemed justifiable by the program coordinator or site supervisor

Except for children who are recipients of child protective services or are at risk of abuse or neglect, excused absences in the best interest of the child shall be limited to 10 days during the contract period. (5 CCR 18066)

Note 5 CCR 18066 **mandates** that providers adopt a policy governing unexcused absences which may include reasonable limitations, if any The following paragraph may be revised to reflect district practice

Any absence due to a reason other than any of those stated above, or without the required verification, shall be considered an unexcused absence After three unexcused absences during the year, the program coordinator or site supervisor shall notify the child's parent/guardian Children who continue to have excessive unexcused absences may be removed from the program at the discretion of the program coordinator in order to accommodate other families on the waiting list for admission.

Parents/guardians shall be notified of the policies and procedures related to excused and unexcused absences for child care and development services (5 CCR 18066)

Rights of Parents/Guardians

Note The following two paragraphs are for use by districts that operate one or more licensed child care centers, but may be used by license-exempt providers

At the time a child is accepted into a licensed child care and development center, the child's parent/guardian or authorized representative shall be notified of the rights specified in 22 CCR 101218 1, including, but not limited to, the right to enter and inspect the child care

CHILD CARE AND DEVELOPMENT (continued)

facility and the right to be informed, upon request, of the name and type of association to the center of any adult who has been granted a criminal record exemption (Health and Safety Code 1596.857, 22 CCR 101218.1)

The written notice of parent/guardian rights also shall be permanently posted within the facility in a location accessible to parents/guardians. Notwithstanding these rights, access to the facility may be denied to an adult whose behavior presents a risk to children present in the facility or to noncustodial parents/guardians when so requested by the responsible parent/guardian (Health and Safety Code 1596.857)

Note The remainder of this section is for use by all districts and applies to licensed and unlicensed child care programs

In addition, if a parent/guardian disagrees with any district action to deny a child's eligibility for subsidized child care services, disenroll the child due to a funding shortage, increase or decrease fees, increase or decrease the amount of services, terminate services, or otherwise change the level of services, the parent/guardian may file a request for a hearing with the Superintendent or designee within 14 calendar days of the date the Notice of Action was received. Within 10 calendar days of receiving the request for a hearing, the Superintendent or designee shall notify the parent/guardian of the time and place of the hearing, which, to the extent possible, shall be convenient for the parent/guardian (5 CCR 18120)

The hearing shall be conducted in accordance with the procedures specified in 5 CCR 18120 by a district administrator who is at a staff level higher in authority than the staff person who made the contested decision. Within 10 calendar days after the hearing, the district administrator shall mail or deliver a written decision to the parent/guardian. If the parent/guardian disagrees with the written decision, the parent/guardian may, within 14 calendar days, appeal the decision to the CDE (5 CCR 18120-18122)

Records

Note State contracts require the district to submit data on both subsidized and nonsubsidized families served by child care centers. In addition, the district is required to provide monthly reports regarding any families receiving subsidized services during that month.

Welfare and Institutions Code 10315, as added by AB 131, requires a preschool or infant and toddler program to, when a child in a state-funded preschool or infant and toddler program will be transferring to a local public school, provide the parent/guardian with information from the previous year deemed beneficial to the student and the public school teacher, including, but not limited to, development issues, social interaction abilities, health background, and diagnostic assessments, if any. The preschool or infant and toddler program may, with the permission of the parent/guardian, transfer this information to the student's elementary school.

CHILD CARE AND DEVELOPMENT (continued)

The Superintendent or designee shall maintain records of enrollment, attendance, types of families served, income received from all families participating in the district's child care and development program, and any other records required under the state contract

(cf 3580 - District Records)

(cf 5125 - Student Records)

(3/19 6/21) 12/21

CSBA Sample Board Policy

Students

BP 5148 2(a)

BEFORE/AFTER SCHOOL PROGRAMS

Note The following **optional** policy is for use by districts providing before-school and/or after-school programs and should be revised to reflect the program(s) offered by the district For eligible programs in grades K-9, the district may apply for funding from the state's After School Education and Safety Program (ASES) (Education Code 8482-8484 65) and/or the federal 21st Century Community Learning Center Program (21st CCLC) (Education Code 8484 7-8484 9, 20 USC 7171-7176) The federal 21st Century High School After School Safety and Enrichment for Teens Program (ASSETs) (Education Code 8420-8428, 20 USC 7171-7176) provides funding for eligible programs in grades 9-12

Education Code 46120, as added by AB 130 (Ch. 44, Statutes of 2021), establishes the Expanded Learning Opportunities (ELO) Program and allocates funding to districts under a formula based on a district's percentage of unduplicated students and average daily attendance. For the 2021-22 school year, districts receiving funds are required to offer access to ELO programs to all unduplicated students in grades TK-6 and to provide access to such programs to at least 50 percent of enrolled unduplicated students. Commencing in the 2022-23 school year, districts receiving funds are required to offer access to all students in grades TK-6 inclusive, and to ensure that access is provided to any student whose parent/guardian requests placement in an ELO program. Pursuant to Education Code 46120, on school days, ELO programs must include in-person before or after school programs and, on non-school days, intersession programs of specified lengths of time as described below and in the accompanying administrative regulation. Student participation in an ELO program is optional.

See the accompanying administrative regulation for major requirements of each program

The following policy is applicable to all **four** programs, unless otherwise noted, and may be adapted by districts that offer other programs through district funding or alternative sources If the district does not offer both a before-school and after-school program, it may modify the following policy as appropriate

The Governing Board desires to provide before-school and/or after-school enrichment programs that support the regular education program in a supervised environment In order to increase academic achievement of participating students, the content of such programs shall be coordinated with the district's vision and goals for student learning, local control and accountability plan, curriculum, and academic standards

(cf 0000 - Vision)

(cf 0200 - Goals for the School District)

(cf 0460 - Local Control and Accountability Plan)

(cf 0470 - COVID-19 Mitigation Plan)

(cf 5147 - Dropout Prevention)

(cf 5148 - Child Care and Development)

(cf 6011 - Academic Standards)

(cf 6176 - Weekend/Saturday Classes)

(cf 6177 - Summer Learning Programs)

(cf 6179 - Supplemental Instruction)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Note The following paragraph reflects a requirement for collaborative planning for both ASES (Education Code 8482.5) and ASSETs (Education Code 8422). 21st CCLC programs must be developed in collaboration with the school(s) the students attend, but collaboration with other entities is at the discretion of the district. Districts offering only 21st CCLC programs may revise the following paragraph to reflect district practice.

The district's program shall be planned through a collaborative process that includes parents/guardians, students, and representatives of participating schools, governmental agencies including city and county parks and recreation departments, local law enforcement, community organizations, and, if appropriate, the private sector. (Education Code 8422, 8482.5, 46120)

Note The following **optional** paragraph may be revised to reflect district practice. **Pursuant to Education Code 46120, as added by AB 130, districts are required to prioritize ELO programs at school sites in the lowest income communities, as determined by prior year percentages of students eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunities programs across their attendance area. In addition, pursuant to Education Code 8482.5, in awarding funding for ASES programs, the state gives priority to schools with at least 50 percent of students eligible for free or reduced-price meals. Pursuant to 20 USC 7174, funding for the 21st CCLC and ASSETs programs is restricted to schools receiving federal Title I funding. In addition, 20 USC 7174 and Education Code 8422 and 8484.8 give competitive priority for these federal programs to applications jointly submitted by school districts and community organizations for programs that (1) are located in schools that are implementing comprehensive or targeted support and improvement activities pursuant to 20 USC 6311 or other schools determined by the district to be in need of intervention and support to improve student academic achievement and other outcomes, (2) serve students at risk for academic failure, dropping out of school, involvement in criminal or delinquent activities, or lacking strong positive role models, (3) provide activities not otherwise accessible to participating students or expand accessibility to high-quality services that may be available in the community, (4) continue or expand existing grants, and (5) for 21st CCLC programs, provide year-round expanded learning programming. For a further description of competitive priority for funding, see the California Department of Education's (CDE) "21st CCLC and ASSETs FAQs" and "Request for Applications for Programs Proposing to Serve High School Students."**

To the extent feasible, the district shall give priority to establishing before-school and/or after-school programs in low-performing schools and/or programs that serve low-income and other at-risk students.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 1700 - Relations Between Private Industry and the Schools)

(cf. 6020 - Parent Involvement)

Any After School Education and Safety Program (ASES), 21st Century Community Learning Center Program (21st CCLC), 21st Century High School After School Safety and Enrichment for Teens Program (ASSETs), or other program to be established pursuant to Education Code 8421, 8482.3 or 8484.75 shall be approved by the Board and the principal of each participating school.

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Note The following **optional** paragraph is applicable to all programs Pursuant to Education Code 8483 4 (applicable to both ASES and 21st CCLC), the program administrator is required to establish qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise students meet the minimum qualifications for an instructional aide pursuant to district policies, see the accompanying administrative regulation A district offering an ASSETs program must establish its expectations for staff qualifications

The Superintendent or designee shall ensure that all staff who directly supervise students in the district's before-school and/or after-school program possess appropriate knowledge and experience. As needed, staff and volunteers shall receive ongoing training related to their job responsibilities

(cf 1240 - Volunteer Assistance)
(cf 4131 - Staff Development)
(cf 4222 - Teacher Aides/Paraprofessionals)
(cf 4231 - Staff Development)
(cf 4331 - Staff Development)

Each program shall include academic and enrichment elements in accordance with law and administrative regulation. In addition, each program may include support services that reinforce the educational component and promote student health and well-being.

(cf 0450 - Comprehensive Safety Plan)
(cf 3550 - Food Service/Child Nutrition Program)
(cf 5030 - Student Wellness)
(cf 5131 6 - Alcohol and Other Drugs)
(cf 6142 7 - Physical Education and Activity)

Note Education Code 8482 6 (applicable to ASES, 21st CCLC, and **ELO programs**) and Education Code 8422 (applicable to ASSETs programs), **authorize** the district to charge fees to participating families **with certain exceptions as described below.**

Option 1 below is for use by districts that choose not to charge family fees Option 2 is for use by districts that will charge a permissible family fee to cover unfunded costs of the program

OPTION 1: No fee shall be charged for participation in the program

OPTION 2: A family fee may be charged to participating families based on the actual cost of services.

Note: The following paragraph is for use by districts selecting **Option 2** that offer an **ASSETS** program, and may be modified to reflect program(s) offered by the district. Pursuant to Education Code 8422, ASSETs programs that charge fees to participating families are required to waive or reduce the fees for families with students who are eligible for free or reduced-price meals.

BEFORE/AFTER SCHOOL PROGRAMS (continued)

However, for the ASSETs program, a family fee shall be waived or reduced for families with students who are eligible for free or reduced-price meals (Education Code 8422)

Note The following paragraph is for use by districts selecting Option 2 that offer an ASES, 21st CCLC program, and/or ELO program, and may be modified to reflect program(s) offered by the district Pursuant to Education Code 8482 6, as amended by AB 130, family fees may not be charged for these programs for a student who is eligible for free or reduced-price meals or if the district knows the participating student is a homeless youth or in foster care In addition, a program that charges such fees is required to schedule fees on a sliding scale that considers family income and ability to pay.

For ASES, 21st CCLC, and/or Expanded Learning Opportunities programs, no fee shall be charged for a student who is eligible for free or reduced-price meals, or a student who the district knows is a homeless youth or in foster care. In addition, family fees shall be calculated on a sliding scale that considers family income and ability to pay. (Education Code 8482 6, 46120)

(cf 3260 - Fees and Charges)

(cf 3553 - Free and Reduced Price Meals)

(cf 6173 - Education for Homeless Children)

(cf 6173 1 - Education for Foster Youth)

Note The remainder of this policy is for use by districts that selected either Option 1 or 2 above

The following optional paragraph is for use by districts with programs serving students ages 11-12 years **Welfare and Institutions Code 10273, as renumbered by AB 131 (Ch. 116, Statutes of 2021)**, provides that the preferred placement for students ages 11-12 years is in a before-school or after-school program rather than in subsidized child care and development services When subsidized child care services are also available, students ages 11-12 years will be eligible for subsidized child care services only for the portion of care that is not available in a before-school or after-school program See AR 5148 - Child Care and Development

Eligible students who are 11 or 12 years of age shall be placed in a before-school or after-school program, if and when available, rather than subsidized child care and development services During the time that the before-school or after-school program does not operate, such students may be provided the option of enrolling in child care and development services in accordance with the enrollment priorities established in AR 5148 - Child Care and Development (Welfare and Institutions Code 10273)

Note The following optional paragraph may be revised to reflect district practice

To assist in evaluations of program effectiveness, the district may refer to the CDE Quality Standards for Expanded Learning in California Creating and Implementing a Shared Vision of Quality In addition, CDE's publication A Crosswalk Between the Quality Standards for Expanded Learning and Program Quality Assessment Tools describes available assessment tools that are closely aligned with the program standards These publications are available on CDE's web site

BEFORE/AFTER SCHOOL PROGRAMS (continued)

To the extent consistent with state and federal privacy laws, Education Code 8484.1 authorizes the district to share specified student data (i.e., school day attendance data, statewide assessment scores, English language development test placement or reclassification scores, California Healthy Kids Survey results in aggregate form, student engagement and behavioral data, and other academic measures, including grades and course completion) with the operator of an after-school program with which the district has a contract that includes a confidentiality agreement. The district should consult with legal counsel if it has any questions regarding the sharing of student data.

In addition, Education Code 8427 and 8484 require the after-school program to submit data on school and program attendance and program quality to the CDE, see the section "Reports" in the accompanying administrative regulation.

The Board and the Superintendent or designee shall monitor student participation rates and shall identify multiple measures that shall be used to evaluate program effectiveness. Such measures may include, but are not limited to, student outcome data, program self-assessments; feedback from staff, participating students, and parents/guardians, and observations of program activities.

(cf 0500 - Accountability)

Note The following paragraph is for use by districts that offer an ASES, 21st CCLC, and/or ELO program, and may be adapted by districts that offer ASSETs or other programs. Pursuant to Education Code 8482.3 and 46120, as added by AB 130, require districts offering an ASES, 21st CCLC, and/or ELO program to review program goals, program content, and outcome measures, selected from among those listed in Education Code 8484, every three years and to retain documentation for five years.

Every three years, the Superintendent or designee shall review the after-school program plan, including, but not limited to, program goals, program content, and outcome measures. Documentation of the program plan shall be maintained for a minimum of five years.

(cf 3580 - District Records)

Legal Reference (see next page)

BEFORE/AFTER SCHOOL PROGRAMS (continued)*Legal Reference*EDUCATION CODE*8281.5 California Prekindergarten Planning and Implementation Grant Program**8295-8305 Child development program personnel qualifications**8420-8428 21st Century After-School Program for Teens**8482-8484 65 After School Education and Safety Program**8484 7-8484 9 21st Century Community Learning Centers**17264 New construction, accommodation of before- and after-school programs**35021 3 After-school physical recreation instructors**45125 Criminal record check**45330 Paraprofessionals, instructional aides**45340-45349 Paraprofessionals, instructional aides**46120 Expanded Learning Opportunities Program**49024 Criminal background check, Activity Supervisor Clearance Certificate**49430-49434 Nutrition standards**49540-49546 Child Care Food Program**49553 Free or reduced-price meals**69430-69460 Cal Grant program*WELFARE AND INSTITUTIONS CODE*10207-10490 Child Care and Development Services Act, especially:**10273 Preferred placement for otherwise eligible children ages 11 or 12*UNITED STATES CODE, TITLE 20*6311 State plans**6314 Title I schoolwide programs**7171-7176 21st Century Community Learning Centers*UNITED STATES CODE, TITLE 42*1766-1766a Child and Adult Care Food Program**11434a Education for homeless children and youths*CODE OF FEDERAL REGULATIONS, TITLE 7*226 17 Child care center nutrition standards**Management Resources*CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS*Expanded Learning Opportunities Program FAQs, October 2021**Request for Applications: 21st Century Community Learning Centers Elementary/Middle Schools, September 2020**Request for Applications: 21st Century High School After School Safety and Enrichment for Teens, September 2020**21st CCLC and ASSETs FAQs, September 2020**Quality Program Improvement Plan Instructions: Instructions for Completing a Quality Program Improvement Plan for Expanded Learning Programs in California, August 2020**A Crosswalk Between the Quality Standards for Expanded Learning and Program Quality Assessment Tools, 2014**Quality Standards for Expanded Learning in California: Creating and Implementing a Shared Vision of Quality, 2014**California After School Physical Activity Guidelines, 2009**Management Resources continued (see next page)*

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Management Resources continued

U S DEPARTMENT OF EDUCATION PUBLICATIONS

21st Century Community Learning Centers, Nonregulatory Guidance, February 2003

WEB SITES

CSBA [http //www csba org](http://www.csba.org)

California Department of Education, *Expanded Learning*: <https://www.cde.ca.gov/ls/ex>

California Healthy Kids Survey [https //chks wested org](https://chks.wested.org)

California School-Age Consortium [http //calsac org](http://calsac.org)

Commission on Teacher Credentialing [http //www ctc ca gov](http://www.ctc.ca.gov)

Partnership for Children and Youth [http //partnerforchildren org](http://partnerforchildren.org)

U S Department of Agriculture [http //www fns usda gov/cnd/care/afterschool htm](http://www.fns.usda.gov/cnd/care/afterschool.htm)

U S Department of Education [http //www ed gov](http://www.ed.gov)

(7/15 3/17) 12/21

CSBA Sample Administrative Regulation

Students

AR 5148 2(a)

BEFORE/AFTER SCHOOL PROGRAMS

Note The district should revise the following administrative regulation to reflect the before and/or after school program(s) it offers and the grade levels at which the programs are offered In addition to the program requirements described below, before-school and after-school programs may be subject to other district policies such as BP/AR 5148 - Child Care and Development, AR 3514 2 - Integrated Pest Management, and BP/AR 3550 - Food Service/Child Nutrition Program The district should consult legal counsel if it has questions regarding the applicability of other laws to the district's programs

Definitions

Expanded learning opportunities means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of students through hands-on, engaging learning experiences. ***Expanded learning opportunities*** does not mean an extension of instructional time, but rather, opportunities to engage students in enrichment, play, nutrition, and other developmentally appropriate activities. (Education Code 8482.1, 46120)

Unduplicated student means a student enrolled in a district who is either classified as an English learner, eligible for a free or reduced-price meal, or is a foster youth. (Education Code 42238.02, 46120)

Grades K-9

Note The following section is for use by districts providing before-school and/or after-school programs funded by the state After School Education and Safety Program (ASES) (Education Code 8482-8484 65), the federal 21st Century Community Learning Center program (21st CCLC) (Education Code 8484 7-8484 9, 20 USC 7171-7176), or the **Expanded Learning Opportunities (ELO)** program (Education Code 46120).

ASES and 21st CCLC programs serve students who are in grades K-9 in an elementary, middle, or junior high school

The district's After School Education and Safety (ASES) program or 21st Century Community Learning Center (21st CCLC) program shall serve students in any of grades K-9 as the district may determine based on local needs (Education Code 8482 3, 8484 7, 8484 75, 8484 8)

The district's 21st CCLC program shall primarily serve students in Title I schoolwide programs (Education Code 8484 8; 20 USC 7173)

(cf 6171 - Title I Programs)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Note: Education Code 46120, as added by AB 130 (Ch. 44, Statutes of 2021), establishes the Expanded Learning Opportunities (ELO) Program and allocates funding to districts under a formula based on a district's percentage of unduplicated students and average daily attendance. For the 2021-22 school year, districts receiving funds are required to offer access to ELO programs to all unduplicated students in grades TK-6 and to provide access to such programs to at least 50 percent of enrolled unduplicated students. For the 2022-23 school year, districts receiving funds are required to offer all students in grades TK-6 access to ELO programs, and ensure that access is provided to any student whose parent/guardian requests placement in a program. Districts are required to prioritize services at school sites in the lowest income communities, as determined by prior year percentages of students eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with ELO programs across their attendance area.

The following paragraph is for districts that receive ELO funds and should be deleted by districts that do not receive such funds.

The district's Expanded Learning Opportunities (ELO) program shall serve students in grades TK-6. For the 2021-22 school year, the district shall offer access to ELO programs to all unduplicated students in grades TK-6 and provide access to such programs to at least 50 percent of enrolled unduplicated students. Commencing with the 2022-23 school year, the district shall offer all students in grades TK-6 access to ELO programs, and ensure that access is provided to any student whose parent/guardian requests placement in a program. (Education Code 46120)

Education Code 8281.5, as added by AB 130 and amended by AB 167 (Ch. 252, Statutes of 2021), requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for consideration by the Board at a public meeting on or before June 30, 2022 for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the district's ELO program, ASES Program, California state preschool program, Head Start programs, and other community-based early learning and care programs. See BP 6170.1 - Transitional Kindergarten.

The Superintendent or designee shall ensure that the plan to provide access to full-day learning programs the year before kindergarten addresses the needs of children and their families as specified in BP 6170.1 - Transitional Kindergarten. (Education Code 8281.5)

Note Pursuant to Education Code 8484 75, programs funded through the 21st CCLC program are generally subject to the same program requirements applicable to ASES programs, with the exception of specified provisions primarily related to allocation of funds. **In contrast, ELO programs are explicitly subject to some but not all of the ASES requirements pursuant to Education Code 46120. However, the California Department of Education's (CDE) Expanded Learning Opportunities FAQs emphasizes that districts are expected to uniformly apply the stricter ASES requirements to all programs since ASES, 21st CCLC, and ELO programs should be considered a single, comprehensive program. As such, the following section reflects the expectation that ELO programs will comply with all the requirements for ASES and 21st CCLC programs.**

BEFORE/AFTER SCHOOL PROGRAMS (continued)

The following section applies to ASES, 21st CCLC, and ELO programs, except where otherwise noted, and should be revised to reflect the program(s) offered by the district

The district's ASES, 21st CCLC, and ELO program(s) shall be operated in accordance with the following

1. Program Elements

- a The program shall include an educational and literacy element in which tutoring or homework assistance is provided in language arts, mathematics, history and social science, computer training, and/or science (Education Code 8482.3, **8484.75, 46120**)

(cf 6142 91 - Reading/Language Arts Instruction)

(cf 6142 92 - Mathematics Instruction)

(cf 6142 93 - Science Instruction)

(cf 6154 - Homework/Makeup Work)

(cf 6163 4 - Student Use of Technology)

Note Education Code 8482 3 requires that the program include an educational enrichment component which may include physical fitness Pursuant to Education Code 8483 55 and 8484 8, the n (CDE has developed voluntary California After School Physical Activity Guidelines which are available on its web site

- b The program shall include an educational enrichment element which may include, but is not limited to, fine arts, career technical education, recreation, technology, physical fitness, and prevention activities (Education Code 8482 3, **8484.75, 46120**)

(cf 5131 6 - Alcohol and Other Drugs)

(cf 5131 62 - Tobacco)

(cf 6142 6 - Visual and Performing Arts)

(cf 6142 7 - Physical Education and Activity)

(cf 6178 - Career Technical Education)

Note Pursuant to Education Code 8482 3, after-school programs may offer snacks or meals that conform to applicable state or federal nutrition standards Reimbursement for providing snacks is available through the National School Lunch Program and the Child and Adult Care Food Program (CACFP) for participating districts Pursuant to the Healthy, Hunger-Free Kids Act of 2010 (42 USC 1766-1766a), after-school programs participating in the at-risk after-school care component of the CACFP may be reimbursed for serving full meals Further information is available on the web sites of the CDE and U S Department of Agriculture

2. Nutrition

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- a If snacks or meals are made available in the program, they shall conform to nutrition standards specified in Education Code 49430-49434 or 42 USC 1766 as applicable (Education Code 8482 3, **8484.75, 46120**; 42 USC 1766-1766a, 7 CFR 226 17)
- b The district's before-school program shall offer a breakfast meal as described in Education Code 49553 for all program participants. (Education Code 8483 1, **8484.75**)

(cf 3550 - Food Service/Child Nutrition Program)

(cf 3554 - Other Food Sales)

(cf 5030 - Student Wellness)

Note Education Code 8482 3 provides that a program may be offered at one or multiple school sites Program applications and U S Department of Education (USDOE) nonregulatory guidance, 21st Century Community Learning Centers, state that programs may be located off campus as long as the facility is as available and accessible to students as if it were located at a school

3 Location of Program

- a The program may be offered at one or multiple school sites and/or at an easily available and accessible off-campus facility (Education Code 8482 3, **8484.75**)
- b. When there is a significant barrier to student participation in either the before-school or after-school component of a program at the school of attendance, the Superintendent or designee may, with the approval of the Superintendent of Public Instruction, provide services at another school site Such transfer of services shall occur only if the school to which the program will be transferred agrees to receive students from the transferring school and has an existing grant of the same type as the transferring school, or does not have a 10-percent lower percentage of students eligible for free or reduced-price meals than the transferring school A significant barrier includes any of the following: (Education Code 8482 8, **8484.75**)
 - (1) Fewer than 20 students participating in the program component
 - (2) Extreme transportation constraints, including, but not limited to, desegregation busing, busing for magnet or open enrollment schools, or student dependence on public transportation
 - (3) A reduction in the program grant of an existing school due to its merging into a new school opened by the district or the splitting of its students with a new school

BEFORE/AFTER SCHOOL PROGRAMS (continued)

In such cases, the district shall arrange for safe, supervised transportation between school sites, ensure communication among staff in the regular school program, staff in the before-school or after-school program, and parents/guardians; and ensure alignment of the educational and literacy elements with the regular school program of participating students (Education Code 8482.8, **8484.75**)

(cf 3540 - Transportation)

4 Staffing

- a All staff members who directly supervise students shall, at a minimum, meet the qualifications for an instructional aide (Education Code 8483 4, **8484.75**, 45330, 45344, 45344 5)

(cf 4222 - Teacher Aides/Paraprofessionals)

Note Pursuant to Education Code 8483 4, program staff and volunteers are required to meet health screening and fingerprint clearance requirements Education Code 49024 provides that the requirement to obtain an Activity Supervisor Clearance Certificate prior to beginning a paid or volunteer position is satisfied by clearing a Department of Justice and Federal Bureau of Investigation criminal background check

- b All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in law and Board policy (Education Code 8483 4, **8484.75**)

(cf 1240 - Volunteer Assistance)

(cf 4112 4/4212 4/4312 4 - Health Examinations)

(cf 4112 5/4212 5/4312 5 - Criminal Record Check)

- c The student-to-staff ratio shall be no more than 20 to 1, **except that programs serving transitional kindergarten or kindergarten students shall maintain a student-to-staff member ratio of no more than 10 to 1** (Education Code 8483.4, **8484.75**, 46120)

5. Hours of Operation

- a A before-school program shall not operate for less than one and one-half hours per regular school day (Education Code 8483 1, **8484.75**)

Note: Pursuant to Education Code 8483, as amended by AB 2622 (Ch. 265, Statutes of 2018), ASES programs that operate at a school site located in an area that has a population density of less than 11 persons per square mile may end operating hours not earlier than 5 p.m. The following paragraph can be revised to reflect district programs.

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- b An after-school program shall begin immediately upon the conclusion of the regular school day and shall operate a minimum of 15 hours per week and at least until 6 p.m. on every regular school day (Education Code 8483, 8484.75)

Note: Pursuant to Education Code 46120, as added AB 130 and amended by AB 167, ELO programs must provide in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

- c An ELO program shall provide in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, shall not be less than nine hours of combined instructional time and expanded learning opportunities per instructional day. (Education Code 46120)

6 Admissions

- a Every student attending a school operating a program is eligible to participate in the program, subject to program capacity. (Education Code 8482 6, 8484.75)

(cf 0410 - Nondiscrimination in District Programs and Activities)

- b If the number of students wishing to participate in the program exceeds program capacity, students shall be selected for enrollment based on the following guidelines
- (1) First priority for enrollment shall be given to students who are identified as homeless youth, as defined by the McKinney-Vento Homeless Assistance Act (42 USC 11434a), at the time they apply for enrollment or at any time during the school year, to students who are identified by the program as being in foster care, **and to students who are eligible for free or reduced-price meals** (Education Code 8483, 8483 1, 8484.75)

The district is not required to disenroll a current student in order to secure the enrollment of a student who has priority for enrollment (Education Code 8483, 8483.1)

The district shall inform the parent/guardian of a homeless or foster youth of the right of the child to receive priority enrollment and how to request priority enrollment (Education Code 8483, 8484.75)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

(cf 5145 6 - Parental Notifications)
(cf 6173 - Education for Homeless Children)
(cf 6173 1 - Education for Foster Youth)

Note Item #(2) below is for use by districts that maintain middle or junior high schools
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- (2) Second priority for enrollment of middle or junior high school students shall be given to students who attend daily. (Education Code 8483, 8483 1, **8484.75**)

Note Items #(3)-(5) are optional and may be revised or expanded to include enrollment priorities established by the district

- (3) Third priority for enrollment shall be given to students identified as in need of academic remediation or support in accordance with Board policy or administrative regulation

(cf 6179 - Supplemental Instruction)

- (4) Any remaining capacity shall be filled by students selected at random
- (5) A waiting list shall be established to accommodate additional students if space becomes available

7. Attendance/Early Release

Note Education Code 8483 and 8483 1 express legislative intent that elementary students attend the full program day of either the before-school or after-school program every day in which they participate Education Code 8483 and 8483 1 allow districts to implement a flexible attendance schedule for students in middle or junior high school Education Code 8483 1 specifies that, for before-school programs, students who attend less than one-half of the daily program hours may not be counted for attendance purposes
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Pursuant to Education Code 8483, districts offering an after-school program are mandated to establish a policy regarding reasonable early daily release of students from the after-school program Education Code 8483 1 mandates districts offering a before-school program to establish a policy regarding reasonable late daily arrival of students The following items should be revised to reflect district practice
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- a Each student admitted into a district program shall be expected to attend the full number of hours that the program is in operation every day that **the student** participates
- b When necessary, a student's parent/guardian may request, in writing, that the Superintendent or designee approve the reasonable late daily arrival for the before-school program or the reasonable early daily release from the after-

BEFORE/AFTER SCHOOL PROGRAMS (continued)

school program The Superintendent or designee shall not approve such a request if the student would be attending less than one-half of the daily program hours

Note Item #8 below is for use by districts that offer a program during summer, intersession, or vacation periods Pursuant to Education Code 8483.76, a school that establishes a before-school or after-school program is eligible to receive a supplemental grant to operate the program in excess of 180 regular school days or during any combination of summer, weekends, intersession, or vacation periods for a maximum of 30 percent of the total grant amount awarded, per school year, to the school

Pursuant to Education Code 46120, ELO programs are required to offer no less than nine hours of in-person expanded learning opportunities per day for at least 30 non-school days during intersessional periods.

8 Summer/Intersession/Vacation Programs

- a **ELO programs shall offer no less than nine hours of in-person expanded learning opportunities per day for at least 30 non-school days, during intersessional periods.**
- b A before-school program operating during summer, intersession, and/or vacation days shall be offered for a minimum of two hours per day An after-school program offered during summer, intersession, and/or vacation days may be operated for either three hours or six hours per day in accordance with Education Code 8483.76 When both before-school and after-school programs are offered for the same students on such days, they shall be operated for a minimum of four and one-half hours per day (Education Code 8483, 8483.1, 8483.2, 8483.76)
- c A program offered during summer, intersession, and/or vacation periods may open eligibility to every student attending a school in the district, with priority for enrollment given to students enrolled in the school that received the grant (Education Code 8483.76)
- d To address the needs of students and school closures, the program may be conducted at an off-site location or an alternate school site The program shall notify the California Department of Education (CDE) of the change of location and shall include a plan to provide safe transportation pursuant to Education Code 8484.6 (Education Code 8483.76)
- e Any program operating for six hours per day shall provide at least one nutritionally adequate free or reduced-price meal to each eligible student during each program day (Education Code 8483.76)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Note Education Code 8483.76 **mandates** that a district operating a six-hour program adopt an attendance and early release policy for the program that is consistent with the district's early release policy for the regular school day, see item #7 above This policy must be included in the program plan submitted to CDE

- f For any program operating six hours per day, district procedures pertaining to student attendance and early release as specified in item #7 above shall apply (Education Code 8483.76)

(cf 6177 - Summer Learning Programs)

Grades 9-12

Note The following section is for use by districts providing before-school and/or after-school programs funded through 21st Century High School After School Safety and Enrichment for Teens (ASSETs) program (Education Code 8420-8428, 20 USC 7171-7176)

Pursuant to Education Code 46120, districts may, but are not required to, serve students in grades 7-12 in ELO programs.

The district's 21st Century High School After School Safety and Enrichment for Teens (ASSETs) program shall serve students in any of grades 9-12 as the district may determine based on local needs (Education Code 8421)

The program shall be operated in accordance with the following guidelines

1 Program Elements

- a The program shall include an academic assistance element that is coordinated with the regular academic program and includes, but is not limited to, at least one of the following: (Education Code 8421)
 - (1) Tutoring
 - (2) Career exploration, including activities that help students develop the knowledge and skills that are relevant to their career interests and reinforce academic content
 - (3) Homework assistance
 - (4) College preparation, including information about the Cal Grant program pursuant to Education Code 69430-69460
- b The program shall include an enrichment element that may include, but is not limited to (Education Code 8421)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- (1) Community service
- (2) Career and technical education
- (3) Job readiness
- (4) Opportunities for mentoring and tutoring younger students
- (5) Service learning
- (6) Arts
- (7) Computer and technology training
- (8) Physical fitness
- (9) Recreation activities

(cf 6142 4 - Service Learning/Community Service Classes)

Note Education Code 8423 requires the ASSETs program to include a physical activity element See CDE's [California After School Physical Activity Guidelines](#), available on its web site

- c The program shall include a nutritional snack and/or meal and a physical activity element (Education Code 8423)
 - d The program shall provide for access to, and availability of, computers and technology. (Education Code 8423)
 - e The Superintendent or designee shall assess students' preferences for program activities (Education Code 8423)
- 2 Location of Program
- a The district's program may operate on one or multiple school sites or at another location approved by CDE (Education Code 8421)
 - b If applying for a location off school grounds, the Superintendent or designee shall ensure that safe transportation is available for students, if necessary, and the program is at least as available and accessible as similar programs conducted on school sites (Education Code 8421)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

3 Hours of Operation

- a The district's program shall operate for a minimum of 15 hours per week (Education Code 8421)
- b The district's program may be operated either after school only or for any combination of after school, before school, weekends, summer, intersession, and vacations (Education Code 8422)

Volunteers

Note The following **optional** section is for use by districts that choose to create a registry of volunteer after-school physical recreation instructors or other volunteers pursuant to Education Code 35021 3, and may be used by districts that provide an ASES, 21st CCLC, ASSETs, ELO, or any other local program. When the district opts to use a registry created by a county office of education pursuant to Education Code 35021 3 rather than develop its own, the following section may be revised to inform district staff about the county registry and encourage its use.

Pursuant to Education Code 35021 3, after-school instruction in physical recreation provided by a volunteer does not count toward satisfaction of physical education requirements pertaining to the number of instructional minutes or course completion for high school graduation, see BP/AR 6142 7 - Physical Education and Activity and BP 6146 1 - High School Graduation Requirements.

The Superintendent or designee may establish a registry of volunteer after-school physical recreation instructors and other before-school and after-school program volunteers (Education Code 35021 3)

Note Education Code 35021 3 requires volunteers to submit to a criminal background check and authorizes, but does not require, the district to contribute funds to pay for all or part of the background check. Pursuant to Education Code 35021 3, the district may expand the following paragraph to impose additional requirements on volunteers (e.g., certification in cardiopulmonary resuscitation).

To be included in the registry, a volunteer shall submit to a criminal background check pursuant to Education Code 45125. **The volunteer shall** also submit current contact information to the district and shall update that information whenever the information changes (Education Code 35021.3)

The Superintendent or designee may use a volunteer registered with the district or may select another person to provide physical recreation to students after school hours or to provide other services (Education Code 35021 3)

Reports

Note The following section applies to ASES, 21st CCLC, and ASSETs programs

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Pursuant to Education Code 8426 and 8484, CDE may terminate a grant if, for three consecutive years, the program fails to demonstrate measurable program outcomes or fails to attain 75 percent of its proposed attendance levels. For this purpose, CDE may consider a comparison of participating and nonparticipating students at the same school site or other factors.

The Superintendent or designee shall annually submit to CDE outcome-based data, including, but not limited to (Education Code 8427, 8482 3, 8484)

1. For participating students, school day attendance on an annual basis and program attendance on a semi-annual basis

Note Education Code 8427 requires programs to submit evidence of a program quality improvement process that is based on standards developed by CDE. CDE's program quality standards, Quality Standards for Expanded Learning in California: Creating and Implementing a Shared Vision of Quality, are available on its web site.

2. Evidence of a program quality improvement process that is data driven and based on CDE program quality standards

(cf 0500 - Accountability)

(3/17 12/17) 12/21

CSBA Sample Board Policy

Students

BP 5148 3(a)

PRESCHOOL/EARLY CHILDHOOD EDUCATION

Note The following **optional** policy may be used by districts that operate their own preschool/early childhood education programs and/or collaborate to provide preschool opportunities within the community CSBA's publication What Boards of Education Can Do about Kindergarten Readiness provides information about characteristics of effective preschool programs and actions that the district and Governing Board can take to encourage and/or provide high-quality preschool education

Pursuant to AB 131 (Ch. 116, Statutes of 2021), the statutes that govern the California State Preschool Program (CSPP) were renumbered within the Education Code. In addition, pursuant to AB 131, the statutes that govern child care programs under the Child Care and Development Services Act were repealed from the Education Code and reenacted in the Welfare and Institutions Code. Education Code 8207, as added by AB 131, clarifies that the Superintendent of Public Instruction (SPI) and the California Department of Education (CDE) retain administrative supervision of the CSPP.

In December 2020, the SPI initiated the rulemaking process for revised implementing regulations for the CSPP. Once final, these regulations may affect this policy and the accompanying administrative regulation.

Education Code 8281.5, as added by AB 130 (Ch. 44, Statutes of 2021), establishes the California Prekindergarten Planning and Implementation Grant Program as an early learning initiative with the goal of expanding access to classroom-based prekindergarten programs at districts. The program allocates funding to all districts that operate kindergarten programs through minimum base grants, enrollment grants based on a district's kindergarten enrollment, and supplemental grants based on a district's percentage of unduplicated students. Grant funds may be used for costs associated with creating or expanding CSPP programs or transitional kindergarten (TK) programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the district, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

Pursuant to AB 131, the Legislature allocated additional funds to provide subsidized child care and CSPP programs with COVID-19 pandemic-related assistance. Education Code 8252, as amended and renumbered by AB 131, requires districts to waive family fees for all families receiving subsidized child care services from CSPP programs during the 2021-22 school year. See the accompanying administrative regulation for more information regarding waiver of fees.

The Governing Board recognizes the value of high-quality preschool experiences to enhance children's social-emotional development, knowledge, skills, **and** abilities, ~~and attributes necessary for a successful transition into the elementary education program~~ The Board desires to provide a supervised, and cognitively rich environment **designed to facilitate the transition to kindergarten for three- and four-year-old children.**

Note The following **optional** paragraphs may be used by all districts, regardless of whether they provide their own preschool programs, and may be revised to reflect district practice

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

~~Education Code 8499-8499.7~~ **Welfare and Institutions Code 10480-10487** establish county-level child care and development planning councils, with members selected by the County Board of Supervisors and County Superintendent of Schools, to identify local priorities for child care, including preschool programs, and to develop policies to meet identified needs, see BP 5148 - Child Care and Development. Such councils may also develop centralized student eligibility lists, see section on "Enrollment Priority" in the accompanying administrative regulation.

The Superintendent or designee shall collaborate with the local child care and development planning council, the county office of education, other public agencies, organizations, and/or private preschool providers to assess the availability of preschool programs in the community and the extent to which the community's preschool needs are being met. The Board encourages the development of a comprehensive districtwide and/or countywide plan to increase children's access to high-quality preschool programs.

(cf 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf 1700 - Relations Between Private Industry and the Schools)

(cf 5148 - Child Care and Development)

The Superintendent or designee shall provide information about preschool options in the community to parents/guardians upon request.

District Preschool Programs

Note. The following **optional** section is for use by districts that choose to provide preschool/early childhood education programs for **three-year-old and four-year-old** children ages 3-4 years and should be revised to reflect district practice.

The district may contract with the California Department of Education (CDE) to offer a program through the California State Preschool Program (CSPP) pursuant to Education Code 8235-8239.1 **8200-8340**. The CSPP consolidates a number of state programs that serve children ages 3-4, including state preschool programs (Education Code 8235-8237), family literacy programs (Education Code 8238-8238.4), and general child care and development programs to the extent that they serve children ages 3-4 (Education Code 8240-8244). Children ages 3-4 years **Three-year-old and four-year-old children** from low-income or otherwise disadvantaged families may be eligible for subsidized services. See the accompanying administrative regulation for major program requirements for CSPP.

Pursuant to Education Code 8207, as amended by AB 131, CSPP programs may be part-day or full-day programs that are age and developmentally appropriate. See the accompanying administrative regulation for details.

Preschool programs may also receive funding through the state migrant child care and development program (Education Code 8230-8233 **Welfare and Institutions Code 10235-10238**), child care and development services for children with special needs program (Education Code 8250-8252 **Welfare and Institutions Code 10260-10263**), federal Head Start program (42 USC 9831-9852), Title I preschool program (20 USC 6311-6322), or other funding sources available to the district.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

When the Board determines that it is feasible, the district may contract with the California Department of Education (CDE) to provide preschool services in facilities at or near district schools, either directly or through a subcontract with a public or private provider

Note Pursuant to Health and Safety Code 1596 792, CSPP programs that are operated in a school building by a school district under contract with CDE are exempted from licensure and regulation requirements of Health and Safety Code 1596 70-1597 21 However, such CSPP programs are required to comply with other specified health and safety requirements, including the Field Act, California Building Standards Code, requirements for kindergarten classrooms specified in 5 CCR 14001-14306, and requirements for CSPP programs specified in 5 CCR 18000-18308

Pursuant to Education Code 8205, as amended and renumbered by AB 131, any child under four years of age shall be served in a CSPP facility licensed in accordance with Title 22 of the California Code of Regulations.

District preschool programs shall comply with all health and safety laws and regulations, including, when applicable, licensure requirements pursuant to 22 CCR 101156

Note 5 CCR 18130 specifies the state regulations for child care and development programs that are applicable to CSPP programs, including the requirement in 5 CCR 18271 that the Board approve a written philosophical statement, goals, and objectives addressing each program component specified in 5 CCR 18272-18281 See the accompanying administrative regulation and AR 5148 - Child Care and Development for further information about these required program components

The Board shall approve, for the district's preschool program, a written philosophical statement, goals, and objectives that reflect the cultural and linguistic characteristics of the families to be served and address the program components specified in 5 CCR 18272-18281 and the accompanying administrative regulation (5 CCR 18271)

The Board shall set priorities for establishing or expanding services as resources become available, giving consideration to the benefits of providing early education programs for at-risk children and/or children residing in the attendance areas of the lowest performing district schools.

(cf 6171 - Title I Programs)

Note: Pursuant to Education Code 17375, as amended by AB 130 and AB 167 (Ch. 252, Statutes of 2021), districts may be awarded grants for the construction of new preschool classrooms or the modernization of existing preschool classrooms pursuant to the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program.

Preschool classroom needs shall be addressed in the district's facilities master plan, including an assessment as to whether adequate and appropriate space exists on school sites As necessary, the Superintendent or designee shall provide information to the Board regarding facilities financing options for preschool classrooms and/or facilities available through partnering organizations or agencies

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)*(cf 1330 1 - Joint Use Agreements)**(cf 7110 - Facilities Master Plan)**(cf 7210 - Facilities Financing)*

Because parents/guardians are essential partners in supporting the development of their children, the Superintendent or designee shall involve them in program planning

*(cf 5020 - Parent Rights and Responsibilities)**(cf 6020 - Parent Involvement)*

Note The following **optional** paragraph provides for coordination of the preschool program with the transitional kindergarten (TK) program and may be revised to reflect district practice Pursuant to Education Code 48000, as amended by AB 130 and AB 167, children whose fifth birthday is between September 2 and December 2 must be offered a TK program which operates as the first year of a two-year kindergarten requires districts receiving TK apportionment to offer to any child whose fifth birthday is between September 2 and December 2 a TK program as the first year of a two-year kindergarten program and revises the timespans for mandatory admittance requirements to be phased in starting in the 2022-23 school year to the 2025-2026 school year, see BP 6170 1 - Transitional Kindergarten

The Superintendent or designee shall coordinate the district's preschool program, transitional kindergarten program (TK), and elementary education program to provide a developmental continuum that builds upon children's growing skills and knowledge

Note: Pursuant to Education Code 48000, as amended by AB 130 and AB 167, a child's eligibility for TK enrollment may not impact family eligibility for a preschool or childcare program. Education Code 8205, as renumbered and amended by AB 131, clarifies that four-year-old children who are eligible to participate in a CSPP program include those children whose 5th birthday occurs after September 1 of the fiscal year in which they are enrolled in a CSPP program and whose parent or guardian has opted to retain or enroll them in a CSPP program.

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or child care program. (Education Code 8205, 48000)

*(cf 6011 - Academic Standards)**(cf 6170 1 - Transitional Kindergarten)*

Note CDE has developed voluntary "preschool learning foundations" which describe the knowledge, skills, and competencies that children are expected to exhibit as they complete their first or second year of preschool These standards address essential skills in the subject areas listed below The standards and companion preschool curriculum frameworks are available on CDE's web site

The district's program shall be aligned with preschool learning foundations and curriculum frameworks developed by CDE which identify the knowledge, skills, and competencies that children typically attain as they complete their first or second year of preschool The program shall be designed to facilitate children's development in essential skills in the areas

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

of language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development

Note: Education Code 8203, as amended by AB 1363 (Ch. 498, Statutes of 2021), requires the quality indicators for CSPP programs to include activities and services that meet the needs of dual language learners for support in the development of their home language and English, and is reflected in the following paragraph.

The district's preschool program shall include activities and services that meet the needs of dual language learners for support in the development of their home language and English. (Education Code 8203)

The district's preschool program shall provide appropriate services to support the needs of at-risk children

(cf 0415 - Equity)
(cf 6164 4 - Identification and Evaluation of Individuals for Special Education)
(cf 6173 - Education for Homeless Children)
(cf 6173 1 - Education for Foster Youth)
(cf 6173 2 - Education of Children of Military Families)
(cf 6174 - Education for English Learners)
(cf 6175 - Migrant Education Program)

Note: Pursuant to Education Code 8207, as amended and renumbered by AB 131, CSPP programs must include certain required components, as reflected in the accompanying administrative regulation.

To maximize the ability of children to succeed in the preschool program, the program shall support children's health through proper nutrition and physical activity and shall provide or make referrals to available health and social services as needed.

(cf 3550 - Food Services/Child Nutrition Program)
(cf 5030 - Student Wellness)
(cf 5141 31 - Immunizations)
(cf 5141 32 - Health Screening for School Entry)
(cf 5141 6 - School Health Services)

The district shall encourage volunteerism **by families participating** in the program and shall communicate frequently with parents/guardians of enrolled children regarding their child's progress

(cf 1240 - Volunteer Assistance)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Note The Commission on Teacher Credentialing issues permits for child development program directors, site supervisors, master teachers, teachers, associate teachers, and assistants pursuant to criteria established in Education Code ~~8360-8370~~ **8205 and 8298, as renumbered and amended by AB 131**, and 5 CCR 80105-80125 The district may request from CDE a waiver of the qualification requirements for a site supervisor upon demonstration of a compelling need, in accordance with Education Code ~~8208(aa)~~ **8205** and 5 CCR 18295

Health and Safety Code 1596 7995 requires that employees and volunteers at a day care center be immunized against influenza, pertussis, and measles, with specified exemptions In addition, Health and Safety Code 1597 055 requires that teachers in a day care center obtain a tuberculosis clearance See the accompanying administrative regulation

~~Education Code 8450 authorizes the district to create a reserve fund and use 10 percent of it for purposes of professional development for CSPP instructional staff Professional development resources pertaining to preschool/early childhood education are available through CDE and organizations such as the California Preschool Instructional Network~~

The Superintendent or designee shall ensure that administrators, teachers, and paraprofessionals in district preschool programs possess the appropriate permit(s) issued by the Commission on Teacher Credentialing, meet any additional qualifications established by the Board, and participate in professional development opportunities designed to continually enhance their knowledge and skills

(cf 4112 2 - Certification)

(cf 4112 4/4212 4/4312 4 - Health Examinations)

(cf 4112 5/4212 5/4312 5 - Criminal Record Check)

(cf 4131 - Staff Development)

(cf 4222 - Teacher Aides/Paraprofessionals)

(cf 4231 - Staff Development)

(cf 4331 - Staff Development)

Note Pursuant to 5 CCR 18130, CSPP programs are subject to the requirements of 5 CCR 18105 5 CCR 18105 **mandates** that districts offering a CSPP program develop written admissions policies and procedures that conform to the requirements of 22 CCR 101218, as provided in the following paragraph See the accompanying administrative regulation for additional language that fulfills this mandate

Preschool admissions policies and procedures shall be in writing and available to the public. Such policies and procedures shall include criteria designating those children whose needs can be met by the program and services, the ages of children who will be accepted, program activities, any supplementary services provided, any field trip provisions, any transportation arrangements, food service provisions, and a health examination requirement (CCR 18105; 22 CCR 101218)

Note Education Code ~~8263-8208~~, **8210, and 8211, as amended and renumbered by AB 131**, and 5 CCR 18106 establish eligibility criteria and priorities for subsidized preschool services, as provided below and in the accompanying administrative regulation

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Eligibility is generally limited to children who reside within district boundaries. However, Education Code ~~8322~~ **8267**, as amended and renumbered by AB 131, and 5 CCR 18107 authorize the Board to enter into an agreement with the boards of other districts to serve children who reside within those districts. The district may revise the following paragraph to reflect any such agreement approved by the Board.

The Superintendent or designee shall ensure that subsidized preschool is provided to eligible families to the extent that state and/or federal funding is available and shall establish enrollment priorities in accordance with Education Code ~~8263~~ **8208, 8210, and 8211** and 5 CCR 18106.

Note: The following paragraph is **optional**. Pursuant to Education Code ~~8235~~ **8207**, as amended and renumbered by AB 131, programs operated under the CSPP ~~may be~~ **are** part-day or full-day programs only. Education Code ~~8239~~ encourages the provision of "wraparound child care services" which combine part-day preschool and general child care services to provide a full day of services for qualifying families. See the accompanying administrative regulation for program requirements.

The Superintendent or designee shall recommend strategies to link the district's preschool program with other available child care and development programs in the district or community in order to assist families whose child care needs extend beyond the length of time that the district's ~~part-day~~ preschool program is offered.

Note: Education Code 8281.5, as added by AB 130 and amended by AB 167, requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for consideration by the board at a public meeting on or before June 30, 2022 for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the local educational agency's expanding learning offerings, the After School Education and Safety Program, the CSPP, Head Start programs, and other community-based early learning and care programs. See BP 6170.1 - Transitional Kindergarten.

The Superintendent or designee shall ensure that the plan to provide access to full-day learning programs the year before kindergarten addresses the needs of preschool children and their families as specified in BP 6170.1 - Transitional Kindergarten. (Education Code 8281.5)

Note: Pursuant AB 131, the Legislature allocated additional funds to provide subsidized child care and CSPP programs with COVID-19 pandemic-related assistance. To receive the additional funding, a CSPP program that is funded to be operational, but which is physically closed by local or state public health order or guidance due to the COVID-19 pandemic, is required to provide distance learning services as specified by CDE in Management Bulletin 21-11, Reopening, Reimbursement, Distance Learning Plans, and Distance Learning Requirements for California State Preschool Program Contractors.

When a district CSPP program is physically closed by local or state public health order due to the COVID-19 pandemic, the district shall provide distance learning to preschool children when required to do so as a condition of funding or when required by law.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Note 5 CCR 18279-18281 require an annual evaluation using CDE's standardized "Desired Results for Children and Families" system. The system requires a self-evaluation that includes, but is not limited to, an assessment of the program by staff and the Board, a parent/**guardian** survey, and an environment rating scale using forms selected by CDE. In addition, every three years, CDE conducts a Federal Program Monitoring/Contract Monitoring Review (FPM/CMR) process with each contract agency which reviews compliance with program requirements. The FPM/CMR instrument is available on CDE's web site.

Education Code 8203.1 establishes the early learning quality rating and improvement system (QRIS) block grant to support continuous local improvement efforts that increase the number of low-income children in high-quality preschool programs. Grant funds may be awarded to eligible local consortia, which then allocate funds to districts and other agencies contracting to provide CSPP programs. Pursuant to Education Code 8203.1, QRIS is based on a tiered rating structure with progressively higher quality standards for each tier. It is designed to (1) provide supports and incentives for programs, teachers, and administrators to reach higher levels of quality, (2) monitor and evaluate program impacts on child outcomes, and (3) disseminate information to parents/guardians and the public about program quality. For further information about the QRIS block grant, see CDE's web site and its publication [Dream Big for Our Youngest Children](#).

The Superintendent or designee shall develop and implement an annual plan of evaluation which conforms to state requirements. (5 CCR 18279)

Note: The following paragraph is for use by districts that offer a CSPP program and may be revised to reflect the type(s) of programs offered by the district. Education Code 8235.5 **8212, as renumbered by AB 131**, requires districts to use the uniform complaint procedures, with modifications as necessary, to investigate and resolve health and safety complaints in license-exempt CSPP programs. 5 CCR 4610 requires that such complaints be addressed through the procedures described in 5 CCR 4690-4694, as added by Register 2020, No. 21. See BP/AR 1312.3 - Uniform Complaint Procedures.

The district's uniform complaint procedures, with modifications as necessary, shall be used to investigate and resolve complaints alleging violation of applicable health or safety requirements for license-exempt programs operating under the California State Preschool Program. However, licensed programs shall refer complaints alleging health and safety violations to the California Department of Social Services. (Education Code 8235.5 **8212**, 5 CCR 4610, 4611, 4690-4694)

(cf 1312.3 - Uniform Complaint Procedures)

The Superintendent or designee shall regularly report to the Board regarding enrollment in district preschool programs and the effectiveness of the programs in preparing preschoolers for transition into the elementary education program.

(cf 0500 - Accountability)

Legal Reference (see next page)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)*Legal Reference*EDUCATION CODE

~~8200-8499~~ ~~10~~ ~~Child Care and Development Services Act, especially-~~
~~8200-8209~~ ~~General provisions for child care and development services~~
~~8230-8233~~ ~~Migrant child care and development program~~
~~8235-8239~~ ~~1~~ ~~California State Preschool Program~~
~~8240-8244~~ ~~General child care and development programs~~
~~8250-8252~~ ~~Programs for children with special needs~~
~~8263~~ ~~Eligibility and priorities for subsidized child development services~~
~~8263-3~~ ~~Disenrollment of families due to reduced funding levels~~
~~8264-8~~ ~~Center-based child care programs, staffing ratios~~
~~8273-1~~ ~~Family fees~~
~~8400-8409~~ ~~Contracts, administrative appeal procedure~~
~~8493-8498~~ ~~Facilities, capital outlay~~
~~8499-3-8499-7~~ ~~Local child care and development planning councils~~
8200-8340 California State Preschool Program, especially:
8203.5 Contracts to provide child care and development services
8205 Definitions
8207 Administration; operation of programs; services
8208 Eligibility of three- or four-year-old child for state preschool program
8209 Physical examination and immunizations
8210 Priority for part-day programs
8211 Priority for full-day programs
8212 Complaints related to preschool health and safety issues
8213 Income eligibility
8214 Order of disenrollment
8217 Enrollment of four-year-old children in state preschool programs
8220-8221 Family literacy services
8241 Staffing ratios for center-based program
8252-8254 Family fees
8281.5 California Prekindergarten Planning and Implementation Grant Program
8298 Program director qualifications
17375 California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program
44065 Interchange between certificated and classified positions
44256 Credential types
48000 Transitional kindergarten
48985 Notification, primary language other than English
HEALTH AND SAFETY CODE
1596 70-1596 895 California Child Day Care Act
1596 90-1597 21 Day care centers
120325-120380 Immunization requirements

Legal Reference continued (see next page)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Legal Reference (continued)

WELFARE AND INSTITUTIONS CODE

10207-10490 Child Care and Development Services Act, especially:

10207-10215 General provisions

10217-10224.5 Resource and referral programs

10225-10234 Alternative payment programs

10235-10238 Migrant child care and development programs

10240-10243 General child care and development programs

10250-10252 Family child care home education networks

10260-10263 Child care and development services for children with special needs

10480-10487 Local planning councils

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures

4690-4694 Health and safety complaints in license-exempt preschool programs

18000-18434 Child care and development programs, especially

18130-18136 California State Preschool Program

18272-18281 General Program Requirements

18295 Waiver of qualifications for site supervisor

80105-80125 Permits authorizing service in child development programs

CODE OF REGULATIONS, TITLE 22

101151-101239 2 General requirements, licensed child care centers, especially

101151-101163 Licensing and application procedures

101212-101231 Continuing requirements

101237-101239 2 Facilities and equipment

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities Education Act

6311-6322 Title I, relative to preschool

6371-6376 Early Reading First

6381-6381k Even Start family literacy programs

6391-6399 Education of migratory children

UNITED STATES CODE, TITLE 42

9831-9852c Head Start programs

9857-9858r Child Care and Development Block Grant

CODE OF FEDERAL REGULATIONS, TITLE 45

1301 1-1305 2 Head Start

Management Resources (see next page)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Management Resources

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What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016

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Management Bulletin 21-11, Reopening, Reimbursement, Distance Learning Plans, and Distance Learning Requirements for California State Preschool Program Contractors, September 17, 2021

California Preschool Learning Foundations

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Policy Statement on Expulsion and Suspension Policies in Early Childhood Settings, 2016

Good Start, Grow Smart, April 2002

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California Association for the Education of Young Children <http://www.caeyc.org>

California County Superintendents Educational Services Association <http://www.ccsesa.org>

California Department of Education <http://www.cde.ca.gov>

California Department of Social Services: <https://www.cdss.ca.gov/>

California Head Start Association <http://caheadstart.org>

California Preschool Instructional Network <http://www.cpin.us>

Child Development Policy Institute <http://www.cdpi.net>

Cities, Counties, and Schools Partnership <http://www.ccspartnership.org>

First 5 Association of California <http://www.ccfca.gov>

National Institute for Early Education Research <http://nieer.org>

U S Department of Education <http://www.ed.gov>

(10/18 12/20) 12/21

CSBA Sample Administrative Regulation

Students

AR 5148 3(a)

PRESCHOOL/EARLY CHILDHOOD EDUCATION

Note The following administrative regulation reflects the major requirements of the California State Preschool Program (CSPP) pursuant to Education Code ~~8235-8239-1~~ **8200-8340, as renumbered and amended by AB 131 (Ch. 116, Statutes of 2021)** ~~The CSPP consolidates state preschool programs (Education Code 8235-8237), family literacy programs (Education Code 8238-8238.4), and general child care and development programs to the extent that they serve children 3-4 years of age (Education Code 8240-8244).~~

The following administrative regulation does not reflect all requirements for other state and federally funded preschool program(s). The district may revise this administrative regulation to reflect other preschool program(s) it offers, such as the state migrant child care and development program (~~Education Code 8230-8233~~ **Welfare and Institutions Code 10235-10238, as renumbered and amended by AB 131**), child care and development services for children with special needs program (~~Education Code 8250-8252~~ **Welfare and Institutions Code 10260-10263, as renumbered and amended by AB 131**), federal Head Start program (42 USC 9831-9852), Title I preschool program (20 USC 6311-6322), or preschool program developed and funded by the district.

In addition to the program requirements described below, **other district policies may be applicable** to preschool programs ~~as may be subject to other policies~~ contained throughout the district's policy manual. ~~(e.g. See BP/AR 1240 - Volunteer Assistance, AR 3514.2 - Integrated Pest Management, BP/AR 3550 - Food Service/Child Nutrition Program, and BP/AR 5148 - Child Care and Development)~~ Districts should consult legal counsel if they have questions regarding the applicability of other laws to the district's preschool program.

Education Code 8205, as amended by AB 131, clarifies that four-year-old children who are eligible to participate in a CSPP program include those children whose fifth birthday occurs after September 1 of the fiscal year in which they are enrolled in a California State Preschool Program (CSPP) and whose parent/guardian has opted to retain or enroll such child in a CSPP program.

***Three-year-old children* means children who will have their third birthday on or before December 1 of the fiscal year in which they are enrolled in a program approved by the California Department of Education (CDE) under the California State Preschool Program (CSPP). Children who have their third birthday on or after December 2 of the fiscal year, may be enrolled in a CSPP program on or after their third birthday. (Education Code 8205)**

***Four-year-old children* means children who will have their fourth birthday on or before December 1 of the fiscal year in which they are enrolled in a CSPP program, or a child whose fifth birthday occurs after September 1 of the fiscal year in which they are enrolled in a CSPP program and whose parent or guardian has opted to retain or enroll them in a CSPP program. (Education Code 8205)**

When approved by the ~~California Department of Education (CDE)~~ under the ~~California State Preschool Program (CSPP)~~, the district may operate one or more part-day or full-day preschool programs in accordance with law and the terms of its contract with CDE.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

(cf 5148 - Child Care and Development)

Note: Pursuant to Education Code 8207, as amended and renumbered by AB 131, CSPP programs must include certain required components, as reflected in Items 1-7 below. Item 8 is a recommended practice that may be revised to reflect the district's program.

The district's CSPP program shall include all of the following: (Education Code 8207)

- 1. Age and developmentally appropriate activities for children**
- 2. Supervision**
- 3. Parenting education and parent engagement**
- 4. Social services that include, but are not limited to, identification of child and family needs and referral to appropriate agencies**
- 5. Health services**
- 6. Nutrition**
- 7. Training and career ladder opportunities, documentation of which shall be provided to CDE**
- 8. Physical activity to support children's health**

Note 5 CCR 18130 specifies the state regulations for child care and development programs that are applicable to CSPP programs. These requirements include, but are not limited to, the program components listed in 5 CCR 18272-18281. See AR 5148 - Child Care and Development for details regarding these required program components.

Pursuant to Education Code 8203.5, as amended and renumbered by AB 131, contracts between the California Department of Education (CDE) and districts for CSPP programs must include a requirement that a developmental profile be maintained for each child.

The district's preschool program shall include all required program components, ~~as described in 5 CCR 18272-18281 and AR 5148 - Child Care and Development,~~ for the educational program, the creation of a developmental profile for each child, staff development, parent involvement and education, community involvement, health and social services, nutrition, and program evaluation, **as described in 5 CCR 18272-18281 and AR 5148 - Child Care and Development (5 CCR 18271-28281)**

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)**Minimum Hours/Days of Operation**

Note: Pursuant to Education Code 8207, as amended and renumbered by AB 131, CSPP programs may be part-day or full-day. The following section may be revised to reflect district programs.

The district's part-day preschool program shall operate a minimum of three hours per day, excluding time for home-to-school transportation, and for a minimum of 175 days per year unless otherwise specified in the program's contract **(Education Code 8207; 5 CCR 18136)**

The district's full-day program shall operate for a minimum of 246 days per year, unless the contract specifies a lower number of days of operation. (Education Code 8207)

Staffing

Note: Education Code 8241, as amended and renumbered by AB 131, provides staffing ratios that apply until the Superintendent of Public Instruction (SPI) promulgates regulations to establish such ratios for center-based programs. Pursuant to Education Code 8241, CSPP programs must maintain a ratio of at least one adult to every eight children and at least one teacher to every 24 children.

The preschool program shall maintain an adult-child ratio of at least one adult for every eight children and a teacher-child ratio of at least one teacher for every 24 children ~~If the district cannot recruit a sufficient number of parents/guardians or volunteers to meet the required adult-child ratio, teacher aides shall be hired as necessary~~ **(Education Code 8241, 5 CCR 18135, 18290)**

(cf 1240 - Volunteer Assistance)

(cf 6020 - Parent Involvement)

Note Health and Safety Code 1596 7995 requires employees and volunteers at a day care center to be immunized against influenza, pertussis, and measles, with specified exemptions Health and Safety Code 1597 055 adds a requirement for such teachers to obtain a tuberculosis clearance Pursuant to Health and Safety Code 1596 76, a day care center includes a preschool See AR 5148 - Child Care and Development for further information regarding immunization requirements for staff and volunteers Districts that have not adopted AR 5148 - Child Care and Development may revise the following paragraph accordingly and expand it to include the exemptions specified in Health and Safety Code 1596 7995

Any person employed at a district preschool and any volunteer who provides care and supervision to children at a preschool shall, unless exempted by law, be immunized against influenza, pertussis, and measles in accordance with Health and Safety Code 1596 7995 and AR 5148 - Child Care and Development. Documentation of required immunizations, or applicable exemptions, shall be maintained in the employee's personnel file **(Health and Safety Code 1596.7995)**

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

(cf. 0470 - COVID-19 Mitigation Plan)
(cf. 4112 4/4212 4/4312 4 - Health Examinations)
(cf. 4112 6/4212 6/4312 6 - Personnel Files)

In addition, preschool teachers shall present evidence of a current tuberculosis clearance and meet other requirements as specified in Health and Safety Code 1597 055

Wraparound Child Care Services

Note—The following section is **optional**. Because preschool programs operated under the CSPP are part-day programs only, Education Code 8329 encourages districts to contract with the California Department of Education (CDE) to offer "wraparound child care services" which combine preschool and general child care services to provide a full day of services for eligible families. Such programs must be consistent with requirements for general child care and development programs offered pursuant to Education Code 8240-8244, see BP/AR-5148—Child Care and Development.

~~In accordance with its contract with CDE, the district may offer full day services to meet the needs of eligible families through a combination of part day preschool and wraparound child care services that are offered for the remaining portion of the day or year following completion of the preschool services. Child care and development services offered through this program shall meet the requirements of general child care and development programs pursuant to Education Code 8240-8244 (Education Code 8239)~~

~~Wraparound services shall operate a minimum of 246 days per year unless otherwise specified in the contract. Within this period of time, the part day preschool program shall operate 175-180 days. After the completion of the preschool program, a part-time general child care and development program may operate a full day for the remainder of the year (Education Code 8239)~~

Family Literacy Services

Note The following section is **optional**. Contingent upon funding in the state Budget Act, Education Code 8238 and 8238.4 **8220 and 8221**, as renumbered by AB 131, provide for the Superintendent of Public Instruction SPI to distribute family literacy supplemental grant funds to qualifying CSPP contractors for the purposes described below

When any district preschool program receives funding for family literacy services pursuant to Education Code 8238.4-**8221**, the Superintendent or designee shall coordinate the provision of (Education Code 8238-**8220**)

- 1 Opportunities for parents/guardians to work with their children on interactive literacy activities, including activities in which parents/guardians actively participate in facilitating their children's acquisition of prereading skills through guided activities such as shared reading, learning the alphabet, and basic vocabulary development

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

2. Parenting education for parents/guardians of children in participating classrooms to support their child's development of literacy skills, including, but not limited to, parent education in:
 - a. Providing support for the educational growth and success of their children
 - b. Improving parent-school communications and parental understanding of school structures and expectations
 - c. Becoming active partners with teachers in the education of their children
 - d. Improving parental knowledge of local resources for the identification of and services for developmental disabilities, including, but not limited to, contact information for the district special education referral
- 3 Referrals to providers of adult education and instruction in English as a second language as necessary to improve academic skills of parents/guardians

(cf 6200 - Adult Education)

- 4 Staff development for teachers in participating classrooms that includes, but is not limited to:
 - a Development of a pedagogical knowledge, including, but not limited to, improved instructional and behavioral strategies
 - b Knowledge and application of developmentally appropriate assessments of the prereading skills of children in participating classrooms
 - c Information on working with families, including the use of on-site coaching, for guided practice in interactive literacy activities
 - d Providing targeted interventions for all young children to improve kindergarten readiness upon program completion

(cf 4131 - Staff Development)

Eligibility and Enrollment Priorities for Part-Day CSPP Programs

Note Education Code 8208, as amended and renumbered by AB 131, revises the eligibility criteria and enrollment priorities for part-day CSPP programs and adds eligibility criteria and enrollment priorities for full-day CSPP programs. The following section reflects eligibility criteria and enrollment

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

priorities for the **part-day CSPP programs** pursuant to state law and regulations. See the section on "**Eligibility and Enrollment Priorities for Full-Day CSPP Programs**" below for full-day program requirements.

5 CCR 18105 **mandates** that a district operating a CSPP program develop written admissions policies and procedures that conform to the requirements of 22 CCR 101218, including, but not limited to, criteria designating those children whose needs can be met by the program and services and the ages of children who will be accepted

~~Children eligible for the district's CSPP program include those who will have their third or fourth birthday on or before December 1 of the fiscal year that they are being served. Children who have their third birthday on or after December 2 may be enrolled on or after their third birthday. (Education Code 8208, 8235, 8236)~~

A three-year-old or four-year-old child is eligible for a part-day CSPP program if the child's family is one of the following: (Education Code 8208)

- 1. A current aid recipient**
- 2. Income eligible**
- 3. Homeless**
- 4. One whose children are recipients of child protective services, or whose children have been identified as being abused, neglected, or exploited, or at risk of being abused, neglected or exploited**

After all eligible three- and four-year-old children have been enrolled as provided above, a part-day CSPP program may provide services to children in families whose income is no more than 15 percent above the income eligibility threshold, as described in Education Code 8213. No more than 10 percent of all the children enrolled in the CSPP program shall be from families above the income eligibility threshold. (Education Code 8208)

In addition, after all otherwise eligible children have been enrolled as provided in the paragraphs above, a part-day CSPP program may provide services to three- and four-year-old children in families whose income is above the income eligibility threshold if those children are children with disabilities. Such children with disabilities enrolled in part-day CSPP program shall not count towards the 10-percent limit described above. (Education Code 8208)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

A CSPP program operating within the attendance boundary of a school where at least 80 percent of students are eligible for free and reduced price lunch may enroll four-year-old children after all otherwise eligible children have been enrolled as provided in the paragraphs above. (Education Code 8208 and 8217)

The district shall certify eligibility and enroll families into their program within 120 calendar days prior to the first day of the beginning of the new preschool year. Subsequent to enrollment, a child shall be deemed eligible for a part-day CSPP program for the remainder of the program year. (Education Code 8208)

The district shall give priority for part-day CSPP programs as follows: (Education Code 8210)

- 1. The first priority for services shall be given to three-year-old or four-year-old children who are recipients of child protective services or who are at risk of being neglected, abused, or exploited and for whom there is a written referral from a legal, medical, or social service agency. If the district is unable to enroll a child in this first priority category, the district shall refer the child's parent/guardian to local resources and referral services so that services for the child can be located.**
- 2. The second priority for services shall be given to eligible four-year-old children who are not enrolled in a state-funded transitional kindergarten (TK) program. Within this priority category, eligible children with the lowest income according to the income ranking on the most recent schedule of income ceiling eligibility table, as published by the Superintendent of Public Instruction (SPI) at the time of enrollment, shall be enrolled first.**

If two or more families have the same income ranking according to the most recent schedule of income ceiling eligibility table, a child with disabilities shall be enrolled first. If there are no families with a child with disabilities, the child that has been on the waiting list for the longest time shall be admitted first.

- 3. The third priority shall be given to eligible three-year-old children. Within this priority category, eligible children with the lowest income according to the income ranking on the most recent schedule of income ceiling eligibility table, as published by the Superintendent at the time of enrollment, shall be enrolled first.**
- 4. The fourth priority, after all otherwise eligible children have been enrolled, shall be children from families whose income is no more than 15 percent above the**

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

eligibility income threshold, as described in Education Code 8213. Within this priority category, priority shall be given to four-year-old children before three-year-old children.

5. The fifth priority, after all otherwise eligible children have been enrolled, shall be a child with disabilities whose family's income is above the income eligibility threshold, as described in Education Code 8213. Within this priority category, priority shall be given to four-year-old children before three-year-old children.
6. After all otherwise eligible children have been enrolled in the first through fifth priority categories, as described in Items #1-5 above, a CSPP program site operating within the attendance boundary of a school where at least 80 percent of students are eligible for free and reduced price lunch as described in Education Code 8217 may enroll any four-year-old children whose families reside within the attendance boundary of the qualified elementary school. These children shall, to the extent possible, be enrolled by lowest to highest income according to the most recent schedule of income ceiling eligibility table.

Eligibility and Enrollment Priorities for Full-Day CSPP Programs

Note: Pursuant to Education Code 8208, as amended and renumbered by AB 131, districts may operate full-day CSPP programs. Education Code 8211, as added by AB 131, sets eligibility criteria and enrollment priorities for full-day CSPP programs.

A three-year-old or four-year-old child is eligible for a full-day CSPP program if the family meets both of the following requirements: (Education Code 8208)

1. The child's family is a current aid recipient, income eligible, homeless, or one whose children are recipients of child protective services, or whose children have been identified as being abused, neglected, or exploited, or at risk of being abused, neglected, or exploited.
2. The child's family needs the childcare services because of either the following:
 - a. The child is identified by a legal, medical, or social services agency, the district liaison for homeless students, a Head Start program, or an emergency or transitional shelter as being a recipient of protective services; as being or at risk of being neglected, abused, or exploited; or as being homeless
 - b. The parents/guardians are participating in vocational training leading directly to a recognized trade, paraprofession, or profession; are engaged

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

in an educational program for English language learners or to attain a high school diploma or general educational development certificate; are employed or seeking employment; are seeking permanent housing for family stability; or are incapacitated

After all families meeting the criteria specified in Items #1 and 2 above have been enrolled, a full-day CSPP program may provide services to three- and four-year-old children in families who do not meet at least one of the criteria in Item #2 above. (Education Code 8208)

After all otherwise eligible children have been enrolled as provided above, a CSPP program operating within the attendance boundary of a school where at least 80 percent of students are eligible for free and reduced price lunch as described in Education Code 8217 may enroll any four-year-old child. (Education Code 8208)

Upon establishing initial eligibility or ongoing eligibility for a full-day CSPP program, a family shall be considered to meet all eligibility and need requirements for those services for not less than 12 months, shall receive those services for not less than 12 months before having eligibility or need recertified, and shall not be required to report changes to income or other changes for at least 12 months. However, a family that establishes initial eligibility or ongoing eligibility on the basis of income shall report increases in income that exceed the threshold for ongoing income eligibility, as described in Education Code 8213, and the family's ongoing eligibility for services shall at that time be recertified. In addition, a family may, at any time, voluntarily report income or other changes. This information shall be used, as applicable, to reduce the family's fees, increase the family's services, or extend the period of the family's eligibility before recertification. (Education Code 8208)

~~To be eligible for subsidized services, families shall meet at least one requirement in each of the following areas (Education Code 8235, 8239, 8263, 8263-1)~~

~~1 — The family is a current aid recipient, income eligible, homeless, and/or one whose children are recipients of protective services or have been identified as being, or at risk of being, abused, neglected, or exploited~~

~~2 — The family needs child care services due to either of the following circumstances~~

~~a — The child is identified by a legal, medical, or social services agency, the district liaison for homeless students, a Head Start program, or an emergency or transitional shelter as being a recipient of protective services, as being or at risk of being neglected, abused, or exploited, or as being homeless~~

(cf. 6173 - Education for Homeless Children)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

- ~~b — The parents/guardians are engaged in vocational training leading directly to a recognized trade, paraprofession, or profession, are engaged in an educational program for English language learners or for the attainment of a high school diploma or general educational development certificate, are employed or seeking employment, are seeking permanent housing for family stability, or are incapacitated.~~

~~Note — Pursuant to Education Code 8263, as amended by SB 75 (Ch 51, Statutes of 2019), a family may be eligible for a full-day CSPP program without meeting the requirements related to the need for child care services if all families meeting those requirements have been enrolled.~~

~~If all families meeting at least one of the criteria specified in item #2 have been enrolled, a full-day CSPP program may provide services to families who do not meet any of those criteria, provided the criteria in item #1 are met (Education Code 8263)~~

Enrollment Priority

~~Note — The following paragraph may be revised to reflect district practice. Unless state funding is allocated to support the "centralized eligibility list" established in each county pursuant to Education Code 8499.5 **Welfare and Institutions Code 10231**, such lists will be maintained only if locally funded. In situations where there is no locally funded centralized eligibility list or the district elects not to participate in the local list, the district must establish its own waiting list in accordance with admission priorities pursuant to 5 CCR 18106.~~

~~The Superintendent or designee shall consult the county's centralized eligibility list, when available, or shall maintain a district waiting list in accordance with admission priorities. As vacancies occur, applicants shall be contacted in order of their priority (5 CCR 18106)~~

~~First priority for enrollment in a preschool program shall be given to neglected or abused children ages 3-4 who are recipients of child protective services or who, based upon written referral from a legal, medical, or social service agency, are at risk of being neglected, abused, or exploited. If unable to enroll a child in this category, the district shall refer the child's parent/guardian to local resource and referral services so that services for the child can be located (Education Code 8236, 8236.3, 5 CCR 18131)~~

~~(cf 1400—Relations Between Other Governmental Agencies and the Schools)~~

~~(cf 1700—Relations Between Private Industry and the Schools)~~

~~After all children with first priority are enrolled, the district shall give second priority to eligible children 4 years of age who are not enrolled in a transitional kindergarten (TK) program prior to enrolling eligible children 3 years of age (Education Code 8236, 8236.3)~~

~~Note — Education Code 8236.3 **8217**, as added by SB 75, establishes enrollment priorities for schools where at least 80 percent of students are eligible for free or reduced-price meals. First and second priority for enrollment in such programs is the same as for other programs as described in the preceding two paragraphs.~~

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

~~If a CSPP program is operating within the attendance boundaries of a school where at least 80 percent of the students are eligible for free or reduced price meals, third priority for enrollment shall be for families who meet the criteria of Education Code 8263 specified in items #1-2 in the section "Eligibility" above. Any remaining slots may be open to any families not otherwise eligible, provided that the families prove residency within the attendance boundary of the school and priority is given to families with the lowest income (Education Code 8236-3)~~

~~Note—Education Code 8235 allows CSPP programs to provide services to children with disabilities whose family income is above the income eligibility threshold. Such children do not count towards the 10 percent limitation for otherwise ineligible children as described below.~~

~~After all otherwise eligible children have been enrolled, the program may provide services to children with disabilities who are ages 3-4 and whose family income is above the income eligibility threshold (Education Code 8235)~~

~~In addition, after enrolling all eligible children, up to 10 percent of the program's enrollment, calculated throughout the entire contract, may be filled with children who exceed the age limitations and children whose family income exceeds the income eligibility threshold by no more than 15 percent. (Education Code 8235, 5 CCR 18133)~~

~~The district may certify eligibility and enrollment up to 120 calendar days prior to the first day of the beginning of the preschool year. After establishing eligibility at the time of initial enrollment, a child shall remain eligible for the remainder of the program year (Education Code 8237, 5 CCR 18082)~~

~~Note The following paragraph may be revised to reflect district practice. Unless state funding is allocated to support the "centralized eligibility list" established in each county pursuant to Education Code 8499-5 Welfare and Institutions Code 10231, such lists will be maintained only if locally funded. In situations where there is no locally funded centralized eligibility list or the district elects not to participate in the local list, the district must establish its own waiting list in accordance with admission priorities pursuant to 5 CCR 18106~~

~~The Superintendent or designee shall consult the county's centralized eligibility list, when available, or shall maintain a district waiting list in accordance with admission priorities. As vacancies occur, applicants shall be contacted in order of their priority (5 CCR 18106)~~

Notice of Action

~~Note Pursuant to 5 CCR 18082-18083, the parent/guardian must submit an application for services which contains specified information and documentation. The application form is available on CDE's web site. Upon receiving an application, a person designated by the district must certify the family's or child's eligibility.~~

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Upon receiving a parent/guardian's application for services, the Superintendent or designee shall review the application and documentation and shall certify the eligibility of the family or child

Note Pursuant to 5 CCR 18130, CSPP programs are subject to 5 CCR 18094 and 18118, which require the district to provide written notification to parents/guardians as to whether their application for subsidized services has been approved or denied For this purpose, the district should use the Notice of Action form available on CDE's web site If the services are denied, the parent/guardian may appeal the decision in accordance with 5 CCR 18120-18122, see section "Parent Hearing" below

The district's decision to approve or deny a child's enrollment shall be communicated to the family through a written Notice of Action mailed or delivered within 30 days from the date the application is signed by the parent/guardian (5 CCR 18094, 18095, 18118)

(cf 5145 6 - Parental Notifications)

Note 5 CCR 18095 and 18119 require the district to notify a parent/guardian of any change in services or fees as described below For such notification, the district should use the Notice of Action form available on CDE's web site Parents/guardians may appeal such actions pursuant to 5 CCR 18120-18122, see section "Parent Hearing" below

Subsequently, the Superintendent or designee shall mail or deliver a Notice of Action to a parent/guardian at least 14 calendar days before any intended change in services, including, but not limited to, an increase or decrease in fees, an increase or decrease in the amount of services, or termination of services, due to any of the following circumstances (5 CCR 18095, 18119)

- 1 A determination during recertification or update of the application that the need or eligibility requirements are no longer being met or the fee or amount of service needs to be modified
2. Failure of the parent/guardian to document the family's need or eligibility after the district requested such documentation in writing
- 3 An indication by the parent/guardian that the parent/guardian no longer wants the service
- 4 The death of a parent/guardian or child
- 5 The conclusion of a limited-term agreement, provided that the parent/guardian has been informed in writing of the date that the services would terminate

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

For each child enrolled in the district's preschool program, the Superintendent or designee shall maintain a family data file including, but not limited to, a completed and signed application for services, documentation of income eligibility, and a copy of all Notices of Action. For each child not receiving subsidized services, the family data file shall also include records of the specific reason(s) for enrolling each child, the child's family income, and evidence that the district has made a diligent search for children eligible for subsidized services. (5 CCR 18081, 18084, 18130, 18133, ~~18081, 18084~~)

(cf 1340 - Access to District Records)

(cf 3580 - District Records)

(cf 5125 - Student Records)

Combined Preschool/Transitional Kindergarten Classroom

Note Education Code ~~8235-8207~~, as amended and renumbered by AB 131, and 48000 allow districts to place 4-year-old children enrolled in a CSPP program into a TK program and to commingle children from both programs in the same classroom as long as all of the requirements of each program are met and the district adheres to the requirements listed in the following section. See BP 6170.1 - Transitional Kindergarten for eligibility requirements pertaining to the TK program pursuant to Education Code 48000.

When a child is eligible for both the preschool program and the district's TK program, the district may place the child in a classroom which is commingled with children from both programs as long as the commingled program meets all of the requirements of each program as well as the following requirements. (Education Code ~~8235-8207~~, 48000)

1. An early childhood environment rating scale, as specified in 5 CCR 18281, shall be completed for the classroom.
2. All children enrolled for 10 or more hours per week shall be evaluated using the Desired Results Developmental Profile, as specified in 5 CCR 18272.
3. The classroom shall be taught by a teacher who holds a credential issued by the Commission on Teacher Credentialing in accordance with Education Code 44065 and 44256.
4. The classroom shall comply with the adult-child ratio specified in Education Code 8264.8.
5. Contractors of the district shall report the services, revenues, and expenditures for children in the preschool program in accordance with 5 CCR 18068.
6. The classroom shall not include children enrolled in TK for a second year or children enrolled in a regular kindergarten classroom.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)*(cf 5111 - Admission)**(cf 6170 1 - Transitional Kindergarten)***Fees and Charges**

Fees for participation in the district's **full-day CSPP preschool** program shall be assessed and collected in accordance with the fee schedule established by the ~~Superintendent of Public Instruction (SPI)~~ **in conjunction with the California Department of Social Services (Education Code 8273-8252, 5 CCR 18078)**

Note: Pursuant to AB 131, the Legislature allocated additional funds to provide subsidized child care to families and to provide CSPP programs with COVID-19 pandemic-related assistance. Education Code 8252, as amended by AB 131, provides that family fees may not be collected for families receiving subsidized child care services from CSPP programs administered by CDE for the 2021-2022 school year.

According to CDE Management Bulletin 21-12, Guidance on Family Fees for Fiscal Year (FY) 2021-22, families must promptly receive a refund for any fees collected for the month of July 2021 and any families disenrolled due to delinquent family fees for fiscal year 2021-22 must be promptly reenrolled if the family so desires.

However, for the 2021-2022 school year, family fees shall not be collected as specified in Education Code 8252.

(cf 3260 - Fees and Charges)

~~However,~~**In addition**, no fee shall be charged to an ~~income-eligible~~ family whose child is enrolled in a part-day preschool program or a family that is receiving CalWORKs cash aid (Education Code 8273-~~8253~~, 5 CCR 18110)

A family may be exempt from the fees for up to 12 months if the child qualifies for preschool on the basis of being the recipient of child protective services or as being, or at risk of being, abused or neglected (Education Code **8253**)

Note Education Code 8273-~~8254~~, as amended and renumbered by AB 131, authorizes a district offering a CSPP program to charge a fee for field trips and/or to require parents/guardians to provide diapers, but **mandates** that the district adopt policy to include parents/guardians in the decision-making about such fees, as provided below Pursuant to Education Code 8273-~~8254~~, the fees cannot exceed \$25 per child in the contract year The following paragraph may be modified to delete diapers as appropriate for the age of the children served

The Superintendent or designee shall establish a process that involves parents/guardians in determining whether to require parents/guardians to provide diapers and/or whether and how much to charge parents/guardians for field trip expenses, within the limit specified in law. A

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

child shall not be denied participation in a field trip due to the parent/guardian's inability or refusal to pay the fee, and no adverse action shall be taken against a parent/guardian for that inability or refusal (Education Code ~~8273-3~~ **8254**)

Disenrollment Based on Reduced Funding

Note Education Code ~~8263-3~~ **8214**, as amended and renumbered by AB 131, specifies the order by which families will be disenrolled from **subsidized preschool services** ~~child care and development services~~ when funding levels are reduced. The following list applies that order of disenrollment to CSPP programs but takes into account the priority specified in Education Code 8236 to enroll children 4 years of age before enrolling children 3 years of age.

When necessary to disenroll families from subsidized preschool services, When necessary due to a reduction in state reimbursements, families shall be disenrolled in reverse priority order for services as specified in Education Code 8210 and 8211 and as described above in the sections "Eligibility and Enrollment Priority for Part-Day CSPP Programs" and "Eligibility and Enrollment Priority for Full-Day CSPP Programs." (Education Code 8214)

the following order ~~(Education Code 8236, 8263-3)~~

- ~~1 Children 3 years of age whose families have the highest income in relation to family size shall be disenrolled first, followed by children 4 years of age whose families have the highest income in relation to family size.~~
- ~~At each age level, if two or more families have the same income ranking, the child with disabilities shall be disenrolled last. If there are no families that have a child with disabilities, the child who has received services the longest shall be disenrolled first.~~
- ~~2 Families of children 3 or 4 years of age who are receiving child protective services or who have been documented to be at risk of being neglected or abused, regardless of income, shall be disenrolled last.~~

Expulsion/Unenrollment Based on Behavior

A district preschool program shall not expel or unenroll a child based on the child's behavior, unless the district first takes the following actions to address the child's behavior (Education Code ~~8239-1~~ **8222**)

- 1 Inform the parents/guardians of the child's persistent and serious challenging behaviors and consult with the parents/guardians and teacher in an effort to maintain the child's safe participation in the program

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

2. If the child has an individualized family service plan (IFSP) or individualized education program (IEP), with written parent/guardian consent, contact the agency or district employee responsible for such plan or program to seek consultation in regard to serving the child

(cf 6159 - Individualized Education Program)

- 3 If the child does not have an IFSP or IEP, consider if it is appropriate to complete a universal screening of the child, including, but not limited to, screening the child's social and emotional development, referring the parents/guardians to community resources, implementing behavior supports within the program, and considering an IEP for the child

If the district has taken the actions specified in items #1-3 above and the child's continued enrollment would present a serious safety threat to the child or other enrolled children, the district shall refer the parents/guardians to other potentially appropriate placements, the local child care resource and referral agency, or any other referral service available in the local community. **The district may then unenroll the child. The district shall have up to 180 days to complete the actions described above.** ~~Within 180 days of the start of the process, the district may unenroll the child.~~ (Education Code 8239-1 8222)

Note A joint statement by the U S Department of Education and U S Department of Health and Human Services, Policy Statement on Expulsion and Suspension Policies in Early Childhood Settings, clarifies that preschool children with disabilities who are eligible for services under the Individuals with Disabilities Education Act (IDEA) (20 USC 1400-1482) are entitled to the same disciplinary protections that apply to all other IDEA-eligible students with disabilities, may not be subjected to impermissible disciplinary changes of placement for misconduct that is caused by or related to their disability, and must continue to receive educational services consistent with their right to a free appropriate public education. The statement indicates the need for the child's individualized education program (IEP) team to consider the use of positive behavioral interventions and supports when developing or modifying the IEP to reduce the need for discipline of a child with disabilities and avoid suspension or expulsion from a preschool program

Children with disabilities may only be suspended or expelled in conformance with the procedures and limitations of the Individuals with Disabilities Education Act

Parent Hearing

Note Pursuant to 5 CCR 18130, districts are subject to the requirements of 5 CCR 18120-18122 to provide due process to parents/guardians who disagree with certain district actions, such as when services are denied, there is a change in services or fees, or their child is disenrolled

If a parent/guardian disagrees with any district action to deny the child's eligibility for subsidized preschool services, disenroll the child due to a funding shortage, increase or decrease fees, increase or decrease the amount of services, terminate services, or otherwise

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

change the level of services, the parent/guardian may file a request for a hearing with the Superintendent or designee within 14 calendar days of the date the Notice of Action was received. Within 10 calendar days of receiving the request for a hearing, the Superintendent or designee shall notify the parent/guardian of the time and place of the hearing, which, to the extent possible, shall be convenient for the parent/guardian. (5 CCR 18120)

The hearing shall be conducted in accordance with the procedures specified in 5 CCR 18120 by a district administrator who is at a staff level higher in authority than the staff person who made the contested decision. Within 10 calendar days after the hearing, the district administrator shall mail or deliver a written decision to the parent/guardian. If the parent/guardian disagrees with the written decision, the parent/guardian may, within 14 calendar days, appeal the decision to CDE. (5 CCR 18120-18122)

(10/18 12/20) 12/21

Cottonwood Union School District

ENROLLMENT UPDATE

Current Enrollment as of 10/14/2021											
School	As of 6/9/21	As of 05/12/22	As of 04/14/22	As of 03/10/22	As of 02/10/22	As of 01/14/22	As of 12/09/21	As of 11/10/21	As of 10/14/21	As of 9/16/21	Difference 9/16 to Current +/-
North				515	515	520	520	522	525	530	-15
West				375	377	384	385	384	391	393	-18
Total District				890	892	904	905	906	916	923	-33
CCCS				248	248	253	254	254	254	252	-4

CBEDS Enrollment (First Wednesday of October)					
District	16/17	17/18	18/19	19/20	20/21
Total	868	940	932	943	948

ATTENDANCE UPDATE

Five year P-2 Historical Data (average daily attendance over 8 months)				
16/17	17/18	18/19	19/20	20/21
835 9	890 86	888 28	896 99	879 89

SHASTA COUNTY POOLED INVESTMENT
January 31 2022

01/31/22

PURCHASE DATE	SECURITY TYPE	PAR AMOUNT	COST AMOUNT	% OF TOTAL	DISC	PREM	ACCRUED INTEREST	MATURITY	CUSIP	MOODY'S RATING	INT/DISC RATE	YIELD	BROKER	DAYS TO MAT	DAYS COST	MARKET VALUE	UNREALIZED GAIN/LOSS
	Local Agency Investment Fund (max 75,000)	70,000,000.00	70,000,000.00	9.65%				2/1/2022		not rated	0.23	0.23	LAIF	1	70,000,000.00		N/A
	Repo Agreement (20% limit)			0.00%				2/1/2022			0.00	0.00	UBS	1	0.00		N/A
	LIR Treasury Fund Mutual Fund (5.00% max)	32,000,000.00	32,000,000.00	4.37%				2/1/2022			0.01	0.01	UBS	1	32,000,000.00		N/A
	Total Inactive Public Deposits (7.5% limit)	0.00	0.00	0.00%												0.00	
12/11/20	US Treasury Note	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	05/31/22	91282ZRR4	NA/Aaa	0.13	0.09	UBS	120	600,000,000.00	(5,000,000.00)
12/14/20	US Treasury Note	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	06/30/22	91282ZCX1	NA/Aaa	0.13	0.09	UBS	150	750,000,000.00	(5,000,000.00)
07/06/21	US Treasury Note	5,000,000.00	5,040,012.09			40,012.09	0.00	5,040,012.09	07/15/22	91282B7C8	NA/Aaa	1.75	0.07	Wedbush	165	831,601,994.85	(5,040,012.09)
12/09/20	US Treasury Note	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	07/31/22	91282CAC5	NA/Aaa	0.13	0.12	Wedbush	181	905,000,000.00	(5,000,000.00)
06/29/21	US Treasury Note	5,000,000.00	5,262,865.08			62,865.08	0.00	5,262,865.08	01/15/23	91282C2Z9	NA/NA	1.50	0.16	Wells Fargo	348	1,768,939,912.92	(5,262,865.08)
02/05/20	US Treasury Note	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	01/31/23	91282P3B8	NA/Aaa	0.01	1.38	Wedbush	365	1,825,000,000.00	(5,000,000.00)
05/03/21	US Treasury Note	5,000,000.00	4,989,218.75		(781.25)	0.00	0.00	4,989,218.75	03/31/23	91282CBU4	NA/Aaa	0.13	0.13	Wedbush	424	2,119,668,750.00	(4,989,218.75)
10/31/19	US Treasury Note	5,000,000.00	4,958,203.13		(41,796.87)	0.00	0.00	4,958,203.13	06/30/23	91282S355	NA/Aaa	1.38	1.61	Wedbush	515	2,553,474,611.95	(4,958,203.13)
12/27/19	US Treasury Note	5,000,000.00	4,959,960.94		(40,039.06)	0.00	0.00	4,959,960.94	06/30/23	91282S355	NA/NA	1.38	1.81	Union Banc	515	2,554,379,884.10	(4,959,960.94)
10/21/21	US Treasury Note	10,000,000.00	9,956,250.00		(43,750.00)	0.00	0.00	9,956,250.00	07/31/23	91282CCN9	NA/NA	0.13	0.37	UBS	546	5,436,112,500.00	(9,956,250.00)
12/03/20	US Treasury Note	5,000,000.00	5,261,304.39			261,304.39	0.00	5,261,304.39	02/29/24	91282B6G0	NA/Aaa	2.38	0.21	Wedbush	759	3,993,330,032.01	(5,261,304.39)
12/28/21	US Treasury Note	10,000,000.00	10,427,291.95			349,218.75	78,073.20	10,427,291.95	02/29/24	91282B6G0	NA/Aaa	2.38	0.75	Wedbush	759	7,914,314,590.05	(10,427,291.95)
01/06/22	US Treasury Note	5,000,000.00	4,970,230.49		(35,158.25)	0.00	0.00	4,970,230.49	11/15/24	91282CDH1	NA/Aaa	0.75	1.00	UBS	1019	5,064,664,869.31	(4,970,230.49)
08/25/21	US Treasury Note	10,000,000.00	10,207,150.14			207,150.14	0.00	10,207,150.14	02/28/25	91282ZC7C	NA/Aaa	1.13	0.52	Wedbush	1124	11,472,836,757.36	(10,207,150.14)
07/07/21	US Treasury Note	10,000,000.00	9,862,975.54		(137,500.00)	0.00	0.00	9,862,975.54	06/30/25	91282ZWC3	NA/Aaa	0.25	0.60	Wedbush	1246	12,288,267,522.84	(9,862,975.54)
06/22/21	US Treasury Note	5,000,000.00	4,914,843.75		(85,156.25)	0.00	0.00	4,914,843.75	05/15/25	91282CA87	NA/Aaa	0.25	0.60	Wedbush	1277	6,276,255,468.75	(4,914,843.75)
08/29/21	US Treasury Note	5,000,000.00	4,930,468.75		(69,531.25)	0.00	0.00	4,930,468.75	09/31/25	91282CAJ0	NA/Aaa	0.25	0.60	Wedbush	1308	6,448,053,125.00	(4,930,468.75)
08/26/21	US Treasury Note	10,000,000.00	9,845,312.50		(154,687.50)	0.00	0.00	9,845,312.50	01/31/26	91282CBH3	NA/Aaa	0.38	0.73	UBS	1461	14,384,001,562.50	(9,845,312.50)
08/27/21	US Treasury Note	10,000,000.00	9,908,984.38		(91,015.62)	0.00	0.00	9,908,984.38	02/28/26	91282CBQ3	NA/Aaa	0.50	0.71	Wedbush	1489	14,754,477,741.82	(9,908,984.38)
	Total Treasury Bill (50% limit)	125,000,000.00	125,305,071.88		17.10%											0.00	(125,305,071.88)
	Total Negotiable Cert of Deposit (20% limit)				0.00%												
12/09/19	Berkshire Hathaway Med Term Note	5,474,000.00	5,474,000.00			0.00	0.00	5,474,000.00	05/15/22	064664BT7	AA/Aaa2	3.00	1.75	Union Banc	104	569,296,000.00	(5,474,000.00)
12/05/19	USB Medium Term Note	5,000,000.00	5,261,000.00			0.00	0.00	5,261,000.00	05/23/22	93331HPC1	AA/Aa1	2.65	1.90	UBS	112	560,000,000.00	(5,261,000.00)
10/29/21	Barclay's Bank Med Term Note (Callable)	10,000,000.00	10,000,000.00				0.00	10,000,000.00	04/29/25	06748WAK6	A/A1	1.00	1.00	Alamo	1164	11,840,000,000.00	(10,000,000.00)
	Total Medium Term Notes (20% limit/ 3% ea)	20,474,000.00	20,474,000.00		2.79%											0.00	(20,474,000.00)
06/15/21	Natixis NY CP	5,000,000.00	4,995,997.22		(4,002.78)	0.00	0.00	4,995,997.22	03/04/22	63873KC47	A 1/P 1	0.11	0.11	UBS	32	159,871,911.04	(4,995,997.22)
06/21/21	Natixis NY CP	5,000,000.00	4,995,500.00		(4,500.00)	0.00	0.00	4,995,500.00	03/18/22	63873KC44	A 1/P 1	0.12	0.12	UBS	46	229,783,000.00	(4,995,500.00)
06/25/21	Natixis NY CP	5,000,000.00	4,995,125.00		(4,875.00)	0.00	0.00	4,995,125.00	03/22/22	63873KCN5	A 1/P 1	0.13	0.13	UBS	50	249,756,250.00	(4,995,125.00)
07/01/21	MUFJ Bank CP	10,000,000.00	9,994,000.00		(6,000.00)	0.00	0.00	9,994,000.00	03/28/22	62479MCJ5	A 1/P 1	0.08	0.08	UBS	56	559,664,000.00	(9,994,000.00)
08/20/21	MUFJ Bank CP	10,000,000.00	9,993,275.00		(6,725.00)	0.00	0.00	9,993,275.00	05/16/22	62479MEG4	A 1/P 1	0.09	0.09	UBS	105	1,049,283,875.00	(9,993,275.00)
10/01/21	Natixis NY CP	5,000,000.00	4,995,875.00		(4,125.00)	0.00	0.00	4,995,875.00	06/28/22	63873KFU6	A 1/P 1	0.11	0.11	UBS	148	739,389,500.00	(4,995,875.00)
10/12/21	Lloyds Bank CP	10,000,000.00	9,989,538.89		(10,461.11)	0.00	0.00	9,989,538.89	07/08/22	53948BG66	A 1/P 1	0.14	0.14	UBS	158	1,578,347,144.62	(9,989,538.89)
10/27/21	Lloyds Bank CP	10,000,000.00	9,985,111.11		(4,888.89)	0.00	0.00	9,985,111.11	07/22/22	53948BG33	A 1/P 1	0.20	0.20	UBS	172	1,717,439,110.92	(9,985,111.11)
11/24/21	Credit Agricole CP	10,000,000.00	9,985,111.11		(14,888.89)	0.00	0.00	9,985,111.11	09/19/22	22533JHK2	A 1/P 1	0.20	0.20	UBS	200	1,997,022,222.00	(9,985,111.11)
01/04/22	Credit Agricole CP	5,000,000.00	4,988,791.67		(11,208.33)	0.00	0.00	4,988,791.67	09/30/22	22533JUM4	A 1/P 1	0.30	0.30	UBS	242	1,207,287,584.14	(4,988,791.67)
01/07/22	Credit Agricole CP	5,000,000.00	4,987,297.22		(12,702.78)	0.00	0.00	4,987,297.22	10/03/22	22533JUK36	A 1/P 1	0.34	0.34	UBS	245	1,221,887,818.90	(4,987,297.22)
	Total Comm Paper (20% limit)	89,000,000.00	78,905,622.22		10.80%											0.00	(78,905,622.22)
05/06/20	Federal Farm Credit Bank	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	05/06/22	3133ELYR9	NA/NA	0.25	0.25	UBS	95	475,000,000.00	(5,000,000.00)
12/03/19	Federal Farm Credit	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	08/22/22	3133ELAE4	AA+/Aaa	1.63	1.54	Wells Fargo	203	1,015,000,000.00	(5,000,000.00)
01/27/20	Federal Farm Credit	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	01/23/23	3133ELJH8	AA+/Aaa	1.60	1.51	Wells Fargo	357	1,765,000,000.00	(5,000,000.00)
04/13/20	Federal Farm Credit	5,000,000.00	5,092,918.89			92,918.89	0.00	5,092,918.89	06/05/23	3133EE767	AA+/Aaa	2.30	0.49	Wedbush	490	2,485,530,258.10	(5,092,918.89)
12/15/20	Federal Farm Credit (Callable)	10,000,000.00	10,000,000.00			0.00	0.00	10,000,000.00	06/15/23	3133EMK66	AA+/Aaa	0.20	0.20	Wedbush	500	5,000,000,000.00	(10,000,000.00)
08/19/20	Federal Farm Credit (Callable)	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	08/10/23	3133EL3E2	AA+/Aaa	0.32	0.32	UBS	556	2,780,000,000.00	(5,000,000.00)
09/15/20	Federal Farm Credit (Callable)	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	09/14/23	3133EL6U3	AA+/Aaa	0.28	0.28	UBS	591	2,855,000,000.00	(5,000,000.00)
10/19/20	Federal Farm Credit (Callable)	5,000,000.00	4,997,733.33		(2,500.00)	0.00	233.33	4,997,733.33	10/13/23	3133EMCQ3	AA+/Aaa	0.28	0.30	UBS	620	3,095,594,654.60	(4,997,733.33)
01/03/20	Federal Farm Credit Bank	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	01/02/24	3133ELFW9	AA+/Aaa	1.71	1.59	Wedbush	701	3,505,000,000.00	(5,000,000.00)
01/11/21	Federal Farm Credit (Callable)	5,000,000.00	4,993,000.00		(7,000.00)	0.00	0.00	4,993,000.00	01/11/24	3133EMMN8	AA+/Aaa	0.19	0.24	UBS	710	3,545,000,000.00	(4,993,000.00)
01/15/21	Federal Farm Credit (Callable)	5,000,000.00	4,987,000.00		(3,000.00)	0.00	0.00	4,987,000.00	01/11/24	3133EMMN8	AA+/Aaa	0.19	0.21	UBS	710	3,547,870,000.00	(4,987,000.00)
04/06/21	Federal Farm Credit (Callable)	5,000,000.00	4,996,250.00		(3,750.00)	0.00	0.00	4,996,250.00	04/05/24	3133EMVD1	AA+/Aaa	0.33	0.35	UBS	795	3,972,018,750.00	(4,996,250.00)
11/30/20	Federal Farm Credit (Callable)	5,000,000.00	5,000,000.00			0.00	0.00										

04/17/19	Federal Home Loan Bank	5,000,000.00	5,000,000.00			5,000,000.00	03/11/22	31378W02	AA+/Aaa	2.50	2.42	Union Banc	39	155,000,000.00	(5,000,000.00)
12/01/20	Federal Home Loan Bank	5,000,000.00	5,043,368.75	43,368.75	0.00	5,043,368.75	06/10/22	31379069	AA+/Aaa	2.13	0.13	Webbush	130	855,841,837.50	(5,043,368.75)
10/11/19	Federal Home Loan Bank	5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	09/09/22	31380CJ0	AA+/Aaa	2.00	1.54	Webbush	221	1,105,000,000.00	(5,000,000.00)
12/22/21	Federal Home Loan Bank (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	01/22/24	3130AGC3	AA+/Aaa	0.71	0.71	UBS	721	3,605,000,000.00	(5,000,000.00)
04/22/20	Federal Home Loan Bank	5,000,000.00	5,132,353.33	132,353.33	0.00	5,132,353.33	03/08/24	3130A7P2	AA+/Aaa	1.88	0.51	Wells Fargo	767	3,936,515,004.11	(5,132,353.33)
06/17/21	Federal Home Loan Bank (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	06/03/24	3130AMMM1	AA+/Aaa	0.38	0.38	UBS	854	4,270,000,000.00	(5,000,000.00)
04/19/21	Federal Home Loan Bank (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	06/19/24	3130ALXG4	AA+/Aaa	0.50	0.50	UBS	870	4,350,000,000.00	(5,000,000.00)
01/05/22	Federal Home Loan Bank (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	07/05/24	3130AQFH1	AA+/Aaa	0.95	0.95	Union Banc	886	4,430,000,000.00	(5,000,000.00)
08/26/21	Federal Home Loan Bank (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	02/26/25	3130ANHY9	AA+/Aaa	0.52	0.52	UBS	1122	5,610,000,000.00	(5,000,000.00)
12/10/21	Federal Home Loan Bank (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	06/10/25	3130ACB85	AA+/Aaa	1.20	1.20	UBS	1225	6,130,000,000.00	(5,000,000.00)
08/30/21	Federal Home Loan Bank (Callable)	10,000,000.00	10,000,000.00		0.00	10,000,000.00	08/27/25	3130ANW48	NA/NA	0.73	0.73	UBS	1304	13,040,000,000.00	(10,000,000.00)
10/01/21	Federal Home Loan Bank (Callable)	10,000,000.00	9,988,388.89	(12,000.00)	388.89	9,988,388.89	08/29/25	3130AP3F0	AA+/Aaa	0.70	0.73	UBS	1306	13,044,835,890.34	(9,988,388.89)
10/14/20	Federal Home Loan Bank	5,000,000.00	4,886,890.00	(13,110.00)	0.00	4,886,890.00	09/12/25	3130AJXA2	AA+/Aaa	0.38	0.43	Wells Fargo	1320	6,582,694,800.00	(4,886,890.00)
11/25/20	Federal Home Loan Bank (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	11/25/25	3130AKG02	AA+/Aaa	0.57	0.57	UBS	1394	6,970,000,000.00	(5,000,000.00)
04/07/21	Federal Home Loan Bank (Callable)	10,000,000.00	10,000,000.00		0.00	10,000,000.00	03/30/26	3130ALTR5	AA+/Aaa	1.01	1.01	UBS	1519	15,150,000,000.00	(10,000,000.00)
06/30/21	Federal Home Loan Bank (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	06/30/26	3130AMSS2	NA/NA	1.05	1.05	UBS	1611	8,055,000,000.00	(5,000,000.00)
08/30/21	Federal Home Loan Bank (Callable)	10,000,000.00	10,000,000.00		0.00	10,000,000.00	08/26/26	3130ANVS6	NA/NA	1.00	1.00	UBS	1668	16,680,000,000.00	(10,000,000.00)
***	Total Federal Home Loans (20% limit)	105,000,000.00	105,161,030.97	14,356.97										0.00	(105,161,030.97)
12/05/19	Federal National Mtge Note	5,000,000.00	4,968,210.00	(31,790.00)	0.00	4,968,210.00	09/06/22	3135GOW33	AA+/Aaa	1.38	1.61	Wedbush	218	1,083,069,780.00	(4,968,210.00)
10/16/19	Federal National Mtge Note	5,000,000.00	4,812,355.00	(187,645.00)	0.00	4,812,355.00	10/05/22	3135G0778	AA+/Aaa	2.00	3.01	Wedbush	247	1,188,651,695.00	(4,812,355.00)
12/13/21	Federal National Mtge Note	10,000,000.00	10,199,050.00	199,050.00	0.00	10,199,050.00	01/19/23	3135G0794	AA+/Aaa	2.38	0.34	Wedbush	353	3,600,264,650.00	(10,199,050.00)
10/22/20	Federal National Mtge Note	5,000,000.00	5,000,000.00		0.00	5,000,000.00	05/22/23	3135G0403	AA+/Aaa	0.25	0.23	Wells Fargo	478	2,380,000,000.00	(5,000,000.00)
11/19/20	Federal National Mtge Note	5,000,000.00	5,000,000.00		0.00	5,000,000.00	07/10/23	3135G05G4	AA+/Aaa	0.25	0.21	UBS	525	2,625,000,000.00	(5,000,000.00)
12/04/19	Federal National Mtge Note	5,000,000.00	5,000,000.00		0.00	5,000,000.00	09/12/23	3135G0J43	AA+/Aaa	2.88	1.62	Wells Fargo	589	2,945,000,000.00	(5,000,000.00)
10/23/19	Federal National Mtge Note	5,000,000.00	5,000,000.00		0.00	5,000,000.00	07/02/24	3135G0V75	AA+/Aaa	1.75	1.66	Wells Fargo	883	4,415,000,000.00	(5,000,000.00)
08/12/20	Federal National Mtge Note (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	09/12/24	3136G4J38	AA+/Aaa	0.41	0.41	Wedbush	924	4,620,000,000.00	(5,000,000.00)
08/13/20	Federal National Mtge Note (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	08/12/24	3136G4J38	AA+/Aaa	0.41	0.41	Wedbush	924	4,620,000,000.00	(5,000,000.00)
08/27/20	Federal National Mtge Note (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	08/19/24	3136G4P31	AA+/Aaa	0.45	0.45	Wedbush	931	4,655,000,000.00	(5,000,000.00)
12/13/21	Federal National Mtge Note	5,000,000.00	5,000,000.00		0.00	5,000,000.00	01/07/25	3135G0X24	AA+/Aaa	1.63	1.46	Wedbush	1072	5,360,000,000.00	(5,000,000.00)
10/14/20	Federal National Mtge Note	5,000,000.00	5,000,000.00		0.00	5,000,000.00	06/17/25	3135G04Z3	AA+/Aaa	0.50	0.40	UBS	1233	8,165,000,000.00	(5,000,000.00)
08/25/20	Federal National Mtge Note (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	02/25/25	3136G4T52	AA+/Aaa	0.52	0.52	Wells Fargo	1121	5,605,000,000.00	(5,000,000.00)
07/31/20	Federal National Mtge Note (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	07/29/25	3136G4D75	NA/NA	0.60	0.60	UBS	1275	6,375,000,000.00	(5,000,000.00)
08/18/20	Federal National Mtge Note (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	08/18/25	3136G4G72	AA+/Aaa	0.60	0.60	Wedbush	1295	6,475,000,000.00	(5,000,000.00)
08/19/20	Federal National Mtge Note (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	08/19/25	3136G4H63	AA+/Aaa	0.55	0.55	UBS	1296	6,480,000,000.00	(5,000,000.00)
12/09/20	Federal National Mtge Note	5,000,000.00	4,974,875.00	(25,125.00)	0.00	4,974,875.00	08/25/25	3135G05X7	AA+/Aaa	0.38	0.48	Wells Fargo	1302	6,477,287,250.00	(4,974,875.00)
10/28/20	Federal National Mtge Note (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	10/28/25	3136G46S7	NA/NA	0.56	0.56	UBS	1366	6,830,000,000.00	(5,000,000.00)
***	Total Federal National Mtge (20% limit)	85,000,000.00	84,854,480.00	(12,880.00)										0.00	(84,854,480.00)
07/27/20	Federal Home Loan Mtge	5,000,000.00	5,000,000.00		0.00	5,000,000.00	06/08/22	3134G0J66	NA/Aaa	0.25	0.21	Wedbush	128	640,000,000.00	(5,000,000.00)
06/29/21	Federal Home Loan Mtge	5,000,000.00	5,308,637.50	8,637.50	0.00	5,008,637.50	05/05/23	3137EAE6	AA+/Aaa	0.38	0.21	UBS	459	2,288,954,610.50	(5,008,637.50)
12/12/19	Federal Home Loan Mtge	5,000,000.00	5,000,000.00		0.00	5,000,000.00	06/19/23	3137EAE5	AA+/Aaa	2.75	1.65	Wedbush	504	2,520,000,000.00	(5,000,000.00)
08/21/20	Federal Home Loan Mtge	5,000,000.00	5,000,000.00		0.00	5,000,000.00	06/28/23	3137EAE54	AA+/Aaa	0.25	0.23	Wedbush	511	2,555,000,000.00	(5,000,000.00)
12/09/20	Federal Home Loan Mtge	5,000,000.00	5,000,000.00		0.00	5,000,000.00	08/24/23	3137EAEV7	AA+/Aaa	0.25	0.22	UBS	570	2,850,000,000.00	(5,000,000.00)
01/25/21	Federal Home Loan Mtge	5,000,000.00	5,004,011.94	4,011.94	0.00	5,004,011.94	09/08/23	3137EAEV6	AA+/Aaa	0.25	0.16	Wedbush	585	2,927,346,894.90	(5,004,011.94)
09/30/20	Federal Home Loan Mtge (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	03/29/24	3134G0WXC5	NA/NA	0.35	0.35	Wedbush	788	3,940,000,000.00	(5,000,000.00)
09/30/20	Federal Home Loan Mtge (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	06/28/24	3134G0WTL0	NA/Aaa	0.38	0.38	Wells Fargo	879	4,395,000,000.00	(5,000,000.00)
09/10/20	Federal Home Loan Mtge (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	09/10/24	3134G0WL9	NA/Aaa	0.40	0.40	Wedbush	953	4,765,000,000.00	(5,000,000.00)
12/01/21	Federal Home Loan Mtge	5,000,000.00	5,112,258.33	89,550.00	22,708.33	5,112,258.33	02/12/25	3137EAE0P	AA+/Aaa	1.50	0.93	Wedbush	1108	5,664,382,229.64	(5,112,258.33)
10/20/20	Federal Home Loan Mtge (Callable)	5,000,000.00	5,000,000.00		0.00	5,000,000.00	03/28/25	3134G0WXC5	NA/Aaa	0.45	0.45	Wedbush	1152	5,760,000,000.00	(5,000,000.00)
07/02/21	Federal Home Loan Mtge	5,000,000.00	4,921,340.00	(78,660.00)	0.00	4,921,340.00	09/23/25	3137EAEX3	Aaa/AA+	0.38	0.75	Wells Fargo	1331	6,550,303,540.00	(4,921,340.00)
***	Total Fed HM LN Mtge Corp Disc Note (20%)	60,000,000.00	60,046,247.77	8,199.77										0.00	(60,046,247.77)
TOTAL		732,474,000.00	732,895,865.06	100.00%	(1,175,871.83)	1,490,470.86	107,266.03								#REF!
Cost of Investments		732,895,865.06													
Cash in Treasury		18,135.23													
Cash in US Bank		117,224.49				1,597,736.89									
Shasta Lake LAIF		273,692.67													
Active Deposits		16,633,323.48													
Adjustments															
Balance in Treasury		749,938,140.93	0.00												

I certify that this report accurately reflects the County Treasurer's investments and is in conformance with the adopted County Investment Policy Statement. Furthermore, I certify to the best of my knowledge, sufficient investment liquidity, and anticipated revenues are available to meet the County's budgeted expenditure requirements for the next six months.
PAR + DISC - PREM + ACC INT = COST

March 9, 2022

Cottonwood Union School District
20512 1st Street
Cottonwood, CA 96097

RE Sunshine Letter for the 2022-23 Negotiations Between the Cottonwood Teachers Association and
Cottonwood Union School District

Dear Superintendent Geren

On behalf of the Cottonwood Teachers Association (CTA) and pursuant to Article 21 of the Collective Bargaining Agreement between CTA and CUSD, the Association submits this request for negotiations for the 2022-2023 Collective Bargaining Agreement

CTA proposes negotiations include, but not be limited to:

Article XVI Compensation
Article XVI 16.5 Insurance Coverage
Article XV: 15.5 Units
Article XII. 13.7 Transfer/Reassignment

CTA respectfully request that negotiations begin no later than April 15, 2022

Sincerely,

A handwritten signature in black ink that reads "Daneka Barber". The signature is written in a cursive, flowing style.

Daneka Barber, CTA President



March 11, 2022

Cottonwood Teacher Association
20512 1st Street
Cottonwood, CA 96022

Re Sunshine letter for the 2022-2023 Negotiations Between the Cottonwood Teacher Association and Cottonwood Union School District

Dear Cottonwood Teachers Association:

On behalf of the Cottonwood Union School District (CWUSD) and pursuant to Article 21 of the Collective Bargaining Agreement between CTA and CWUSD, the District submits this request for negotiations for the 2022-2023 Collective Bargaining Agreement

CWUSD proposes negotiations include, but not limited to

Article XII Leaves of Absence

Article XIV Evaluation

Article VII Hours of Employment

Article XV Salary Schedule Placement and Advancement

Sincerely,

Doug Geren
Superintendent