

AGENDA FOR THE REGULAR MEETING OF THE  
SIERRA COUNTY BOARD OF EDUCATION

December 13, 2021

6:00pm Regular Session

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

**\*\*Masks are required for in-person attendance\*\***

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

**Zoom:** <https://us02web.zoom.us/j/85833327452>

Phone dial-in: 669-900-9128  
(Press \*6 to unmute)

Webinar ID: 858 3332 7452

*Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing. Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at the Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).*

A. CALL TO ORDER

*Please be advised that this meeting will be recorded.*

B. ROLL CALL

C. APPROVAL OF AGENDA

D. FLAG SALUTE

E. ANNUAL ORGANIZATIONAL MEETING—BOARD ORGANIZATION

1. Election of Officers for 2022

The Secretary of the Board/County Superintendent will call for the election of a President. After the election is completed, the Secretary will turn the meeting over to the newly elected President. The President will then call for the election of the Vice President and the Clerk of the Board.

- a. President
- b. Vice President
- c. Clerk of the Board

2. The President will appoint the County Superintendent, James Berardi, as Secretary of the Board and direct the Secretary to inform the appropriate agencies of the Sierra County Office of Education of the newly elected officers.

3. Approval of the Sierra County Board of Education Meeting Calendar for 2022\*\*

F. 6:15PM – BOARD Q&A WITH LEGAL COUNSEL

G. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Technology update
- b. Acceptance of resignation for Danielle Jackson, Loyalton Elementary School, Instructional Aide, .71 FTE (4.25 hours/day), effective November 19, 2021\*\*

- c. Assignment of Sharie Jackowiak, Instructional Aide, .71 FTE (4.25 hours daily), effective January 3, 2022
  - d. Assignment of Danielle Jackson, Loyalton Elementary School, Special Education Aide, .76 FTE (4.58 hours/day), effective November 19, 2021
  - e. Adult Education modular purchase
2. Business Report
    - a. Account Object Summary-Balance from 07/01/2021 to 11/30/2021\*\*
    - b. The Sierra County Office of Education will be closed to the public for winter break from December 20, 2021 through December 31, 2021 (returning January 3)
  3. Staff Reports (5 minutes)
  4. Board Member Reports (5 minutes)
  5. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

#### H. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held November 09, 2021\*\*
2. Approval of Board Report-Checks Dated 11/01/2021 through 11/30/2021\*\*

#### I. ACTION ITEMS

1. New Business
  - a. Mask Mandate
  - b. Approval of Resolution Calling for State Officials to Not Require the COVID-19 Vaccine for Students and Staff, Resolution No. 22-006C\*\*
  - c. Adoption of 2021-2022 First Interim Actuals and Criteria & Standards Report as of October 31, 2021\*\*
  - d. Approval of Educator Effectiveness Plan\*\*
  - e. Approval of the Tentative Agreement for Sierra-Plumas Teachers Association, 2021-22 & 2022-23 Negotiations\*\*
  - f. Approval of the Completion of Bargaining for the Sierra-Plumas Teachers Association, 2021-22 & 2022-23 Negotiations\*\*
  - g. Approval of the Tentative Agreement for Administrative Employees, 2021-22 & 2022-23 Negotiations\*\*
  - h. Approval of the Completion of Bargaining for the Administrative Employees, 2021-22 & 2022-23 Negotiations\*\*
  - i. Approval of the Tentative Agreement for Confidential Employees, 2021-22 & 2022-23 Negotiations\*\*
  - j. Approval of the Completion of Bargaining for the Confidential Employees, 2021-22 & 2022-23 Negotiations\*\*
  - k. Approval of the Tentative Agreement for Classified Employees, 2021-22 & 2022-23 Negotiations\*\*
  - l. Appointment of Kimberly Askew to the Student Attendance Review Board, Sierra COE Foster Youth Services and McKinney-Vento Liaison
  - m. Approval of utilizing AB 361 for meetings conducted through January 11, 2022  
*\*\*This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing*  
*\*\*Zoom will be available for the public with or without utilizing AB 361*

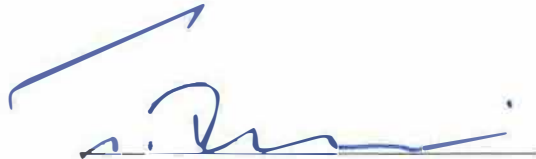
BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- n. 6120—Response to Instruction and Intervention
  - 1. Board Policy, *NEW*\*\*
- o. 6146.1—High School Graduation Requirements
  - 1. Board Policy, *revisions*\*\*
  - 2. Administrative Regulation, *revisions*\*\*
- p. 6164.4—Identification and Evaluation of Individuals for Special Education
  - 1. Board Policy, *revisions*\*\*
  - 2. Administrative Regulation, *revisions*\*\*
- q. 6164.5—Student Success Teams
  - 1. Board Policy, *revisions*\*\*
  - 2. Administrative Regulation, *revisions*\*\*

J. ADVANCED PLANNING

- 1. Next Regular Board Meetings will be held on January 11, 2022 at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Masks are required for in-person attendance. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items

K. ADJOURN



James Berardi, Superintendent  
Secretary to the County Board of Education

- \*\*\* prior month handout
- \*\* enclosed
- \* handout

James Berardi, Superintendent ([jberardi@spjUSD.org](mailto:jberardi@spjUSD.org))  
Kristie Jacobsen, Administrative Assistant to the Superintendent ([kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org))  
Nona Griesert, Business Manager ([ngriesert@spjUSD.org](mailto:ngriesert@spjUSD.org))  
Office: 530-993-1660 x0

Email [schoolinfo@spjUSD.org](mailto:schoolinfo@spjUSD.org) to be added to the agenda email list.

**SIERRA COUNTY BOARD OF EDUCATION**  
**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**  
**GOVERNING BOARD**  
**MEETING SCHEDULE**  
**YEAR 2022**

All regular meetings are held on the second Tuesday of the month  
with the exception of *June*.

**\*\*Masks are required for in-person attendance\*\***

JANUARY 11, 2022 .....	Loyalton
FEBRUARY 08, 2022.....	Downieville
MARCH 08, 2022.....	Loyalton
APRIL 12, 2022 .....	Downieville
MAY 11, 2022.....	Loyalton
JUNE 21, 2022 .....	Downieville
JULY 12, 2022 .....	Loyalton
AUGUST 09, 2022 .....	Downieville
SEPTEMBER 13, 2022.....	Loyalton
OCTOBER 11, 2022.....	Downieville
NOVEMBER 08, 2022 .....	Loyalton
DECEMBER 13, 2022.....	Downieville

Pertaining to the convening of public meetings in response to the COVID-19 pandemic:  
Effective October 1, 2021, AB 361 may be voted on every 30 days if it is to  
be utilized to suspend the Brown Act teleconferencing posting  
requirements for any Board members that choose to participate via Zoom  
videoconferencing. Zoom videoconferencing will be available for the  
public with or without utilizing AB 361.

The **Sierra County Board of Education** regular meetings will begin at 6:00 pm.

The **Sierra-Plumas Joint Unified School District Governing Board** regular meetings are  
scheduled to begin immediately following the meeting of the Sierra County Board of Education.

Closed Session may be held before or after the regular meetings.

Special Meetings and Emergency Meetings will be held in Loyalton unless otherwise decided  
by the Board President.

Email [schoolinfo@spjUSD.org](mailto:schoolinfo@spjUSD.org) to be added to the agenda email list.

Proposed: December 13, 2021

**Danielle Jackson**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

**11/19/2021**

**Ms. Sei**

Sierra Plumas Joint Unified School District  
PO Box 955  
Loyalton, CA 96118

Dear Ms. Sei:

Effective 11/19/21 I am pleased to accept the position of instructional county aide for 4.58 hours.

Effective 11/19/21 Accept position of 2 hour district aide position.

Effective 11/19/21 please accept my resignation from 4.25 hours as a county aide.

Please accept this letter of interest from me for continued consideration of any applicable employment opportunities within the Sierra Plumas Joint Unified School District, Loyalton campuses. This would include any instructional aide positions, classroom aide positions, including 2 hour form aid position and up to 4.58 hours through the county.

If you have any questions or would like to speak with me further about this, I can be reached at

[REDACTED]. I look forward to hearing from you.

Sincerely,

*Danielle Jackson*

Balances through June						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund</b>						
1100	Teachers Salaries	307,843.00	307,843.00	209,416.48	93,659.96	4,766.56
1115	Certificated Extra Duty	1,000.00	1,000.00		330.00	670.00
1120	Certificated Substitutes	7,500.00	7,500.00		710.00	6,790.00
1200	Certificated Pupil Support Ser	56,444.00	56,444.00	17,827.11	14,089.65	24,527.24
1300	Certificated Supervisor Admini	197,315.00	197,315.00	110,834.01	81,654.85	4,826.14
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	<b>Total for Object 1000</b>	<b>580,102.00</b>	<b>580,102.00</b>	<b>338,077.60</b>	<b>190,444.46</b>	<b>51,579.94</b>
2100	Instructional Aides' Salaries	154,607.00	154,607.00	85,035.24	33,097.49	36,474.27
2115	Classified Extra Duty	1,000.00	1,000.00		311.20	688.80
2120	Classified Substitutes	5,000.00	5,000.00		3,978.21	1,021.79
2200	Classified Support Salaries	39,910.00	39,910.00	45,535.19	23,535.00	29,160.19
2215	Classified Support Extra Duty	1,000.00	1,000.00			1,000.00
2220	Classified Substitute Salaries				111.08	111.08
2300	Classified Supervisors' Admini	207,800.00	207,800.00	72,906.05	52,055.00	82,838.95
2400	Clerical Technical Office Staf	150,609.00	150,609.00	85,465.66	59,057.59	6,085.75
2900	Other Classified Salaries	19,752.00	19,752.00		826.00	18,926.00
	<b>Total for Object 2000</b>	<b>579,678.00</b>	<b>579,678.00</b>	<b>288,942.14</b>	<b>172,971.57</b>	<b>117,764.29</b>
3101	STRS Certificated Positions	160,406.00	160,406.00	57,202.67	31,789.42	71,413.91
3201	PERS Certificated Positions				16.04	16.04
3202	PERS Classified Positions	122,318.00	122,318.00	63,162.97	39,801.52	19,353.51
3301	OASDI Certificated Positions				4.34	4.34
3302	OASDI Classified Positions	35,661.00	35,661.00	17,729.70	10,860.44	7,070.86
3311	Medicare Certificated Position	9,207.00	9,207.00	4,744.74	2,913.41	1,548.85
3312	Medicare Classified Positions	8,346.00	8,346.00	4,149.83	2,542.83	1,653.34
3401	Health & Welfare Benefits Cert	110,570.00	110,570.00	69,554.59	35,352.14	5,663.27
3402	Health & Welfare Benefits Clas	70,148.00	70,148.00	77,219.59	45,218.72	52,290.31
3501	SUI Certificated	6,748.00	6,748.00	1,690.36	1,034.51	4,023.13
3502	SUI Classified	7,129.00	7,129.00	1,444.25	877.58	4,807.17
3601	Workers' Compensation Certific	24,094.00	24,094.00	11,693.71	6,619.64	5,780.65
3602	Workers' Compensation Classifi	21,837.00	21,837.00	10,227.33	6,266.80	5,342.87
3901	Golden Handshake	15,689.00	15,689.00		15,688.50	.50
	<b>Total for Object 3000</b>	<b>592,153.00</b>	<b>592,153.00</b>	<b>318,819.74</b>	<b>198,985.89</b>	<b>74,347.37</b>
4100	Approved Textbooks Core Curric	1,001.00	1,001.00			1,001.00
4300	Materials and Supplies	54,248.00	54,248.00	13,708.18	11,114.72	29,425.10
4320	Custodial Grounds Supplies	1,000.00	1,000.00			1,000.00

Balances through June						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund (continued)</b>						
4330	Office Supplies	1,750.00	1,750.00	180.00		1,570.00
4350	Vehicle Upkeep	3,500.00	3,500.00	1,050.25	847.92	1,601.83
4399	Mat & Sup Undesignated Bal	4,293.00	4,293.00			4,293.00
4400	Noncapitalized Equipment	9,414.00	9,414.00			9,414.00
	<b>Total for Object 4000</b>	<b>75,206.00</b>	<b>75,206.00</b>	<b>14,938.43</b>	<b>11,962.64</b>	<b>48,304.93</b>
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	14,500.00	14,500.00	1,790.24	3,718.78	8,990.98
5300	Dues and Membership	16,941.00	16,941.00	1,061.06	17,460.90	1,580.96-
5400	Insurance	15,000.00	15,000.00		17,361.50	2,361.50-
5500	Operation Housekeeping Service	14,500.00	14,500.00	3,249.23	750.77	10,500.00
5600	Rentals, Leases, Repairs, Nonc	2,500.00	2,500.00	575.80	211.09	1,713.11
5801	Legal Services	18,500.00	18,500.00	4,914.50	85.50	13,500.00
5805	Personnel Expense	500.00	500.00	118.00	32.00	350.00
5808	Other Services & Fees	1,500.00	1,500.00	1,149.64	350.36	.00
5810	Contracted Services	385,979.00	385,979.00	342,547.16	55,873.06	12,441.22-
5899	SPJUSD to Reimburse			6,013.24	28,181.84	34,195.08-
5900	Communications	10,500.00	10,500.00	5,411.80	7,436.62	2,348.42-
	<b>Total for Object 5000</b>	<b>520,420.00</b>	<b>520,420.00</b>	<b>366,830.67</b>	<b>131,462.42</b>	<b>22,126.91</b>
6400	Equipment	20,000.00	20,000.00	29,834.41		9,834.41-
6500	Equipment Replacement	15,000.00	15,000.00			15,000.00
	<b>Total for Object 6000</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>29,834.41</b>	<b>.00</b>	<b>5,165.59</b>
7110	County Tuition Inter Dist Agree	25,000.00	25,000.00			25,000.00
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
	<b>Total for Object 7000</b>	<b>49,428.00</b>	<b>49,428.00</b>	<b>.00</b>	<b>.00</b>	<b>49,428.00</b>
	<b>Total for Fund 01 and Expense accounts</b>	<b>2,431,987.00</b>	<b>2,431,987.00</b>	<b>1,357,442.99</b>	<b>705,826.98</b>	<b>368,717.03</b>
<b>Fund 11 - ADULT ED</b>						
1100	Teachers Salaries				7,626.55	7,626.55-
1300	Certificated Supervisor Admini	101,715.00	101,715.00	57,605.38	41,146.70	2,962.92
	<b>Total for Object 1000</b>	<b>101,715.00</b>	<b>101,715.00</b>	<b>57,605.38</b>	<b>48,773.25</b>	<b>4,663.63-</b>
2200	Classified Support Salaries	3,143.00	3,143.00			3,143.00
2400	Clerical Technical Office Staf			14,158.80	7,360.05	21,518.85-
	<b>Total for Object 2000</b>	<b>3,143.00</b>	<b>3,143.00</b>	<b>14,158.80</b>	<b>7,360.05</b>	<b>18,375.85-</b>
3101	STRS Certificated Positions	22,410.00	22,410.00	9,746.80	7,782.36	4,880.84

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2022, Period = 12, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through June						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 11 - ADULT ED (continued)</b>						
3202	PERS Classified Positions	720.00	720.00	3,243.77	1,686.18	4,209.95-
3301	OASDI Certificated Positions				172.25	172.25-
3302	OASDI Classified Positions	195.00	195.00	877.85	456.33	1,139.18-
3311	Medicare Certificated Position	1,475.00	1,475.00	835.31	707.23	67.54-
3312	Medicare Classified Positions	46.00	46.00	205.29	106.72	266.01-
3401	Health & Welfare Benefits Cert	12,767.00	12,767.00	7,447.30	5,319.50	.20
3501	SUI Certificated	1,251.00	1,251.00	288.05	243.87	719.08
3502	SUI Classified	39.00	39.00	70.80	36.82	68.62-
3601	Workers' Compensation Certific	3,859.00	3,859.00	2,058.56	1,742.93	57.51
3602	Workers' Compensation Classifi	119.00	119.00	505.98	263.01	649.99-
	<b>Total for Object 3000</b>	<b>42,881.00</b>	<b>42,881.00</b>	<b>25,279.71</b>	<b>18,517.20</b>	<b>915.91-</b>
4100	Approved Textbooks Core Curric	6,500.00	6,500.00		2,796.47	3,703.53
4300	Materials and Supplies	6,000.00	6,000.00	4,195.97	5,703.69	3,899.66-
4320	Custodial Grounds Supplies	2,000.00	2,000.00		258.97	1,741.03
4330	Office Supplies	3,000.00	3,000.00	965.78	1,054.51	979.71
4350	Vehicle Upkeep	5,000.00	5,000.00	1,584.22	38.00	3,377.78
4400	Noncapitalized Equipment	5,200.00	5,200.00	4,896.30	4,611.22	4,307.52-
	<b>Total for Object 4000</b>	<b>27,700.00</b>	<b>27,700.00</b>	<b>11,642.27</b>	<b>14,462.86</b>	<b>1,594.87</b>
5200	Travel and Conference	6,500.00	6,500.00	668.71	1,318.86	4,512.43
5203	MILEAGE	1,000.00	1,000.00			1,000.00
5300	Dues and Membership	1,500.00	1,500.00		1,183.40	316.60
5500	Operation Housekeeping Service	4,200.00	4,200.00	2,733.17	666.83	800.00
5600	Rentals, Leases, Repairs, Nonc	2,500.00	2,500.00	1,013.35	884.87	601.78
5801	Legal Services	1,000.00	1,000.00			1,000.00
5805	Personnel Expense	100.00	100.00	1.00	49.00	50.00
5808	Other Services & Fees			489.60	110.40	600.00-
5810	Contracted Services	17,000.00	17,000.00	3,111.42	17,751.49	3,862.91-
5900	Communications	5,000.00	5,000.00	759.62	440.38	3,800.00
	<b>Total for Object 5000</b>	<b>38,800.00</b>	<b>38,800.00</b>	<b>8,776.87</b>	<b>22,405.23</b>	<b>7,617.90</b>
6200	Building and Improvement of Bu	6,380.00	6,380.00	3,250.00	3,250.00	120.00-
6400	Equipment	6,610.00	6,610.00			6,610.00
	<b>Total for Object 6000</b>	<b>12,990.00</b>	<b>12,990.00</b>	<b>3,250.00</b>	<b>3,250.00</b>	<b>6,490.00</b>
7619	Other Authorized Interfund Tra	6,971.00	6,971.00			6,971.00
	<b>Total for Fund 11 and Expense accounts</b>	<b>234,200.00</b>	<b>234,200.00</b>	<b>120,713.03</b>	<b>114,768.59</b>	<b>1,281.62-</b>



Balances through June						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 16 - FOREST RES</b>						
7211	Transfers of Pass-through Rev	80,000.00	80,000.00			80,000.00
7619	Other Authorized Interfund Tra	13,360.00	13,360.00			13,360.00
<b>Total for Fund 16, Expense accounts and Object 7000</b>		<b>93,360.00</b>	<b>93,360.00</b>	<b>.00</b>	<b>.00</b>	<b>93,360.00</b>
<b>Total for Org 001 - Sierra County Office of Education</b>		<b>2,759,547.00</b>	<b>2,759,547.00</b>	<b>1,478,156.02</b>	<b>820,595.57</b>	<b>460,795.41</b>

MINUTES FOR THE REGULAR MEETING OF THE  
SIERRA COUNTY BOARD OF EDUCATION

November 09, 2021

*In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Sierra County Board of Education held this meeting exclusively via Zoom videoconferencing.*

6:00pm Regular Session

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A. CALL TO ORDER

*President PATTY HALL called the meeting to order at 6:04pm.*

B. ROLL CALL

PRESENT: *Patty Hall, President  
Allen Wright, Vice President  
Christina Potter, Clerk  
Mike Moore, Member  
Nicole Stannard, Member*

ABSENT: *None*

C. APPROVAL OF AGENDA

*WRIGHT/MOORE*

*5/0*

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. Strategic Planning update

*BERARDI: First meeting held last Friday (11/5), and second meeting scheduled for tomorrow (11/10) with board members and administrators. During the second meeting we will schedule a community meeting for input districtwide at a later date.*

b. Assignment of Danielle Jackson, Instructional Aide, Loyalton Elementary School, .71 FTE (4.25 hours per day), effective November 1, 2021

c. Acceptance of resignation for Amy Burt, Loyalton Elementary School, Special Education Instructional Aide, .76 FTE (4.58 hours/day), effective November 1, 2021

d. Authorization to fill Special Education Instructional Aide, Loyalton Elementary School, .76 FTE (4.58 hours/day)

e. Assignment of Michael Muyaniga, Technology Specialist, 1.0 FTE, effective November 22, 2021

*BERARDI: Looking forward to having Michael onboard to help with the technology needs of the district.*

f. Vaccine Mandate update

*BERARDI: I attend weekly meetings with the Sierra County Health Department to discuss many things related to COVID-19. I also meet with other County Superintendents across California. What I know at this time is that there is a mandate in the pipeline intended to go into effect July 1<sup>st</sup>, but I also know that this will be challenged on many levels. It is yet to be seen whether or not any vaccine mandate will come to fruition. We will hold a community meeting in the near future to keep a dialogue going.*

2. Business Report

- a. Account Object Summary-Balance from 07/01/2021 to 10/31/2021

3. Staff Reports

SELPA—BETHKE: *Happy to have our new-hire, Danielle Jackson! She's a quick learner and doing really well so far. Hoping to also get someone to apply for the open position we currently have.*

ADULT ED—JACKSON: *Overview of the new Adult Education website (www.thescsa.org). We've opened a Community Work Space at the Adult Ed location four days a week. Partnering with Plumas, Lassen and Modoc County to become Heart Safe – starting first round of CPR, AED and First Aid classes second week of December to help Sierra County become Heart Safe certified. New signs going up soon for the Adult Ed building.*

4. Board Member Reports

MOORE: *I'm responsible for the items regarding mask and vaccine mandates being on the County agenda so the public wouldn't have to wait all the way into the District meeting to discuss. I apologize for misstating the meetings this month were being held via Zoom because of the Health Department.*

STANNARD: *I misunderstood what we were voting on with AB 361 last month and will not be making that mistake going forward. I believed it was to be an in-person meeting with a Zoom option for anybody who may need it. It should be more clear in the language on the agendas what is being voted on (i.e. exclusively via Zoom). There shouldn't be any more Zoom-exclusive meetings going forward. No one is trying to be less transparent intentionally, but we need to look at being more transparent.*

POTTER: *I thought the language for AB 361 was ambiguous, and I too thought I was voting on an in-person meeting with Zoom as an option. Parents feel like they are being silenced and not heard. I am not ok with being part of something where mandates are being forced on parents and their children that I don't agree with.*

HALL: *Our last meeting on October 12<sup>th</sup> was in the middle of our own outbreak in the schools which was when we voted on utilizing AB 361 for the November meeting. We were not trying to hide anything, but I apologize if that was the impression people got.*

5. Public Comment

*Multiple speakers were heard regarding the following topics in no particular order:*

- speaking against mask mandates*
- speaking against vaccine mandates*
- asking what the ramifications are of not following and/or enforcing the mandates*
- requests for in-person meetings*
- calling for the resignation of Board member Mike Moore*

JENNA HOLLAND—community member, SSF president: *\*\*Kristie Jacobsen read Jenna's statement received via email: (summary for minutes) Thank you to the teachers and staff for all of their hard work through these continuously challenging times. Glad to see the Board is underway with the Strategic Planning process. Sierra Schools Foundation is awarding 13+ seniors with at least \$500 each to work on their Senior Projects. Annual newsletter coming out this month.*

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held October 12, 2021
2. Approval of Board Report-Checks Dated 10/01/2021 through 10/31/2021

MOORE/STANNARD

5/0

## G. ACTION ITEMS

### 1. Old Business

- a. Masks in Schools  
*Discussion only. No action was taken.*

### 2. New Business

- a. Approval of Substitute Daily Rate increase to \$80 for Half Days and \$140 for Full Days, effective October 12, 2021  
STANNARD/POTTER  
5/0
- b. Approval of Long-Term Substitute Daily Rate increase to \$165  
STANNARD/POTTER  
5/0
- c. Acceptance of the Sierra-Plumas Teachers Association Sunshine Proposal for the 2021-2022 School Year to open negotiations  
MOORE/STANNARD  
5/0
- d. Educator Effectiveness Plan discussion (approval in December)  
*BERARDI: Looking to receive money for Educator Effectiveness (professional development). Has to be discussed here to show that we are willing to accept the funds. Next month we will vote on a plan on how we intend to spend the funds.*  
*GRIESERT: County is getting approximately \$10,000 and District getting approximately \$150,000. We have several years to spend the funds. This is for Certificated and Classified staff for professional development.*  
*WRIGHT motioned to approve the intent to write a plan for receiving and utilizing Educator Effectiveness funds. Second by HALL.*  
5/0
- e. Approval of agreement with Cadence for Network Infrastructure equipment and services, Contract 2022-015C  
WRIGHT/MOORE  
5/0
- f. Approval of utilizing AB 361 to conduct the next scheduled board meeting via Zoom videoconferencing – December 13, 2021  
STANNARD motioned to utilize AB 361 with a hybrid model for Board members. Second by MOORE.  
*The meeting will be held in-person in Downieville in December, but Board members have the option to attend via Zoom if they so choose due to health and safety concerns. Zoom will also be available for the public.*  
5/0

## H. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on December 13, 2021 (***a Monday***), beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm.  
**Location TBD.** Zoom videoconferencing will be available for the public.  
***In Downieville for in-person option.***  
***\*\*\*In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Sierra County Board of Education will suspend the Brown Act teleconferencing***

*requirements for any Board members that choose to participate via Zoom videoconferencing.*

2. Suggested Agenda Items

*-Hold a Special Meeting to discuss mask and vaccine mandates before the December meeting*

I. ADJOURN at 7:56pm

HALL/MOORE

5/0

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Christina Potter, Clerk

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James Berardi, Superintendent  
Secretary to the County Board of Education

Checks Dated 11/01/2021 through 11/30/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016065	11/10/2021	ALHAMBRA	11-4330	WATER SERVICE		4.99
00016066	11/10/2021	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES	112.81	
				IPAD FOR VISUAL IMPAIRMENT	26.79	139.60
00016067	11/10/2021	CIT	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00016068	11/10/2021	CPI	01-4300	WORKBOOKS		503.86
00016069	11/10/2021	CWDL CERTIFIED PUBLIC ACCOUNTANTS	01-9500	AUDIT FEES	7,997.50	
			01-9515	AUDIT FEES	799.75-	7,197.75
00016070	11/10/2021	K12 MANAGEMENT DBA FUELED	11-5810	FUEL ED		622.33
00016071	11/10/2021	KELLI GROCK	01-5810	COUNSELING SERVICES		2,340.80
00016072	11/10/2021	KLINGELHOFER/FOLSOM	11-5810	HALL RENTAL		180.00
00016073	11/10/2021	LEARNING ALLY	01-4300	INSTITUTION SEAT PACKAGE		990.00
00016074	11/10/2021	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	276.39	
			11-5500	ELECTRICAL SERVICE	129.69	406.08
00016075	11/10/2021	SAVVAS LEARNING COMPANY LLC	11-4100	TEXTBOOKS		1,319.81
00016076	11/10/2021	PLUMAS UNIFIED SCHOOL DISTRICT	01-5810	DEAF/HH & VISION SERVICES		325.00
00016077	11/10/2021	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00016078	11/10/2021	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES		526.33
00016079	11/10/2021	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	2,874.00	
			76-9576	HEALTH INSURANCE	21,505.60	24,379.60
00016080	11/10/2021	U.S. BANK	01-4300	RED RIBBON WEEK SUPPLIES	1,444.32	
				SHOP SUPPLIES	244.69	
				WATER BOTTLES ALL SITES	2,390.60	
			01-5200	REGISTRATION	425.00	
			01-5899	PROJECTOR	85.70	
			11-4300	RETURN BOOKS	527.10	
			11-4320	PAINT AND SUPPLIES	69.79	5,187.20
00016081	11/10/2021	U.S. BANK VOYAGER	01-4350	FUEL EXPENSE	157.60	
			01-5200	FUEL EXPENSE	76.90	
			01-5899	FUEL EXPENSE	81.23	
			11-5200	FUEL EXPENSE	57.74	373.47
<b>Total Number of Checks</b>					<b>17</b>	<b>45,378.90</b>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	12	20,852.85

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

Checks Dated 11/01/2021 through 11/30/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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**Fund Summary**

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
11	ADULT EDUCATION	8	3,020.45
76	Payroll Clearing	1	21,505.60
Total Number of Checks		<b>17</b>	45,378.90
Less Unpaid Sales Tax Liability			.00
<b>Net (Check Amount)</b>			<b>45,378.90</b>

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

ESCAPE ONLINE

**SIERRA COUNTY BOARD OF EDUCATION  
AND THE  
GOVERNING BOARD OF THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Resolution 22-006C/22-009D**

**Resolution Calling for State Officials to  
Not Require the COVID-19 Vaccine for Students and Staff**

**WHEREAS**, California Governor Gavin Newsom announced October 1, 2021, that California would be the first state in the nation to require all students to be vaccinated; and

**WHEREAS**, Governor Newsom's announcement stated students will be required to be vaccinated, or complete an approved exemption form for in-person learning, starting the term following FDA full approval of the vaccine for their grade span (7-12 and K-6); and

**WHEREAS**, Governor Newsom is directing the California Department of Public Health to add the COVID-19 vaccine to other vaccinations required for in-person school attendance; and

**WHEREAS**, COVID-19 vaccine requirements will apply to all "pupil(s) of any private or public elementary or secondary school(s)" (HSC section 120335(b)); and

**WHEREAS**, this mandate will be a condition of in-person attendance (HSC section 12033(f)), and any student who is not vaccinated, or does not complete an approved exemption form, may remain enrolled in independent study but may not attend in-person instruction; and

**WHEREAS**, Governor Newsom has directed adults be held to the same standards as students for the COVID-19 vaccine; and

**WHEREAS**, Governor Newsom 's announcement states that the current verify-or-test requirement for staff will be converted to a vaccine mandate no later than when the first phase of the student requirement becomes effective; and

**WHEREAS**, the Sierra County Office of Education, Sierra County Board of Education and the Governing Board of the Sierra-Plumas Joint Unified School District supportlocal control and decision-making; and

**WHEREAS**, the Sierra County Office of Education has operated in-person learning safely since reopening in September 2020 with limited vaccine availability for children and no vaccine mandate; and

**WHEREAS**, Sierra County parents and community members have expressed concern regarding the lack of parental and personal choice, along with the lack of research on long-term impacts on children for the COVID-19 vaccine.

**NOW, THEREFORE, BE IT RESOLVED**, That the Sierra County Board of Education and the Governing Board of the Sierra-Plumas Joint Unified School District asks that the State of California legislature uphold the constitutionally-guaranteed right to provide informed consent before proceeding with any medical procedure of residents of the State of California for themselves and their children, aswell as to allow for parents, students, and staff to have choice in the matter by recommending and not requiring the COVID-19 vaccine for students and staff of TK-12 grade Local Education Agencies.

**BE IT FURTHER RESOLVED**, that the Sierra County Board of Education and the Governing Board of the Sierra-Plumas Joint Unified School District will petition the State ofCalifornia that the COVID-19 Vaccine be a recommendation and not a requirement for students and staff.



This Resolution will be shared with the offices of California Assembly Member Dahle, California State Senator Dahle, Governor Newsom, the Sierra County Department of Public Health, and the California Department of Public Health.

**PASSED AND ADOPTED** by the Sierra County Board of Education and the Governing Board of the Sierra-Plumas Joint Unified School District this 13<sup>th</sup> day of December, 2021, by the following vote:

**AYES:** \_\_\_\_\_  
**NOES:** \_\_\_\_\_  
**ABSTENTIONS:** \_\_\_\_\_  
**ABSENT:** \_\_\_\_\_

I, James Berardi, Secretary to the Sierra County Board of Education, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by said Board at a regular meeting thereof held on said date.

\_\_\_\_\_  
James Berardi  
Superintendent/Secretary  
Sierra County Board of Education  
and the Governing Board of the  
Sierra-Plumas Joint Unified School District

# Sierra County Office of Education



## First Interim Budget 2021/22

December 13, 2021  
James Berardi/Superintendent

**Sierra County Office of Education**  
**2021-2022 First Interim**  
**Actuals as of October 31, 2021**  
**Presented December 13, 2021**

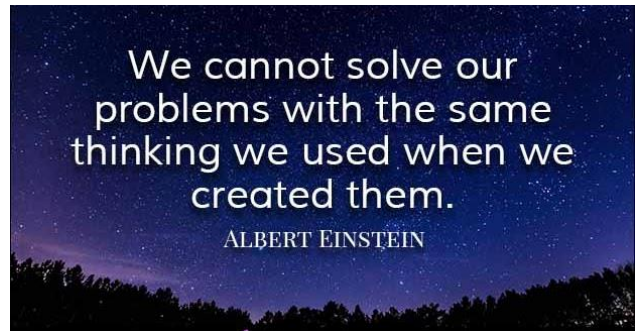


The First Interim budget report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year. Keep in mind that a budget and multi-year projection are just that - projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

### **The Big Picture**

The COVID-19 pandemic has devastated the nation's economy. Declines in the employment-to-population ratio exceeded predictions which indicate there was additional employment loss in the country due to the pandemic. Everyone has felt the effects of the crisis. Businesses have closed, those that remain open have had major hurdles to overcome in order to remain open. The government has been scrambling to try to help citizens survive. The variants are coming and it's unknown as to how well the vaccines will be able to remain effective in combating the ever changing virus.

The pandemic however accelerated technological and organizational trends which have the potential to spur a robust recovery. If the business sector can seize the opportunities we could see a virtuous cycle emerge. Crises tend to give rise to remarkable innovations and insights. This has been an incredible period of innovations with a record number of new patents, traditional employment has been affected and changes are likely to continue in the years to come for the innovations taking place here and now.



As consumer confidence returns so will spending, this has been the experience of all previous economic downturns. While being cautiously optimistic of what the new normal will be in some ways the new normal could end up being better. Good leadership in business and governments could provide an enduring foundation for the long term.+



## **GENERAL FUND**

### **REVENUE**

Below are the changes in revenue projections since the budget adoption.

### **Local Control Funding Formula**

LCFF State Revenue has not changed since budget adoption.

### **Federal Revenue**

Federal Revenue increased **\$2,103** since the budget adoption.

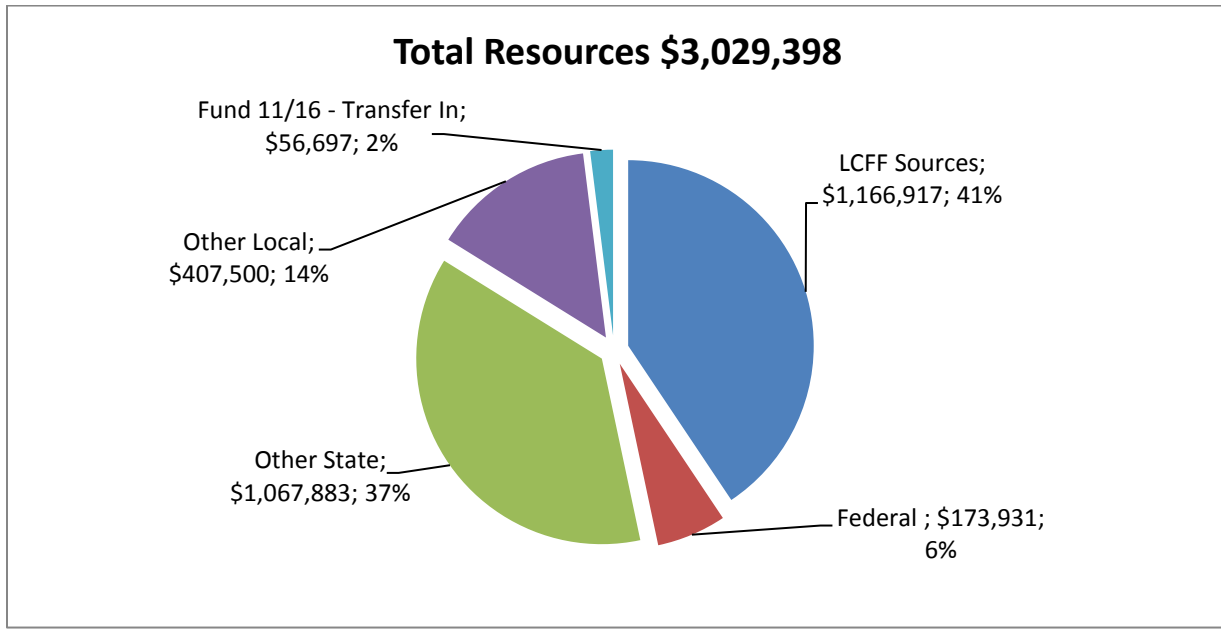
### **State Revenue**

State Revenue increased by **\$156,470** since the budget adoption for the following reason:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• State Lottery - Unrestricted	\$ 266
• State Lottery - Restricted	\$ 299
• Educator Effectiveness – RS6266	\$ 10,340
• Special Education	\$ 40,083
• Foster Youth	\$ 77,781
• ELO - RS7425/7426 (PY C/O)	(\$ 53,302)
• County Safe Schools	\$ 60,000
• CalOES Grant (PY C/O)	<u>\$ 21,003</u>
Net Change	\$156,470

### **Local Revenue**

Local Revenue did not have a change since the budget adoption.

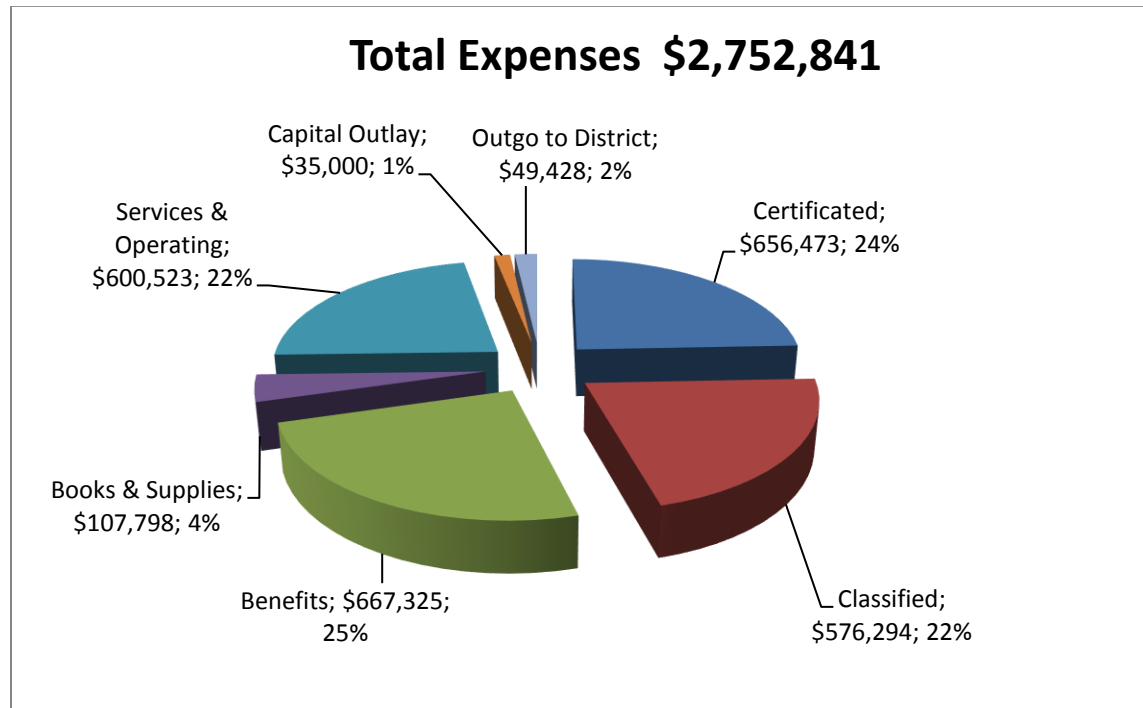


Description	2018-19 Actuals	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Adopted Budget	2021-2022 First Interim
LCFF Resources	\$ 851,039	\$1,004,442	\$1,360,567	\$1,166,917	\$1,166,917
Federal	158,912	153,833	164,529	171,828	173,931
Other State	634,134	789,338	906,883	911,413	1,067,883
Other Local	486,100	451,949	445,915	407,500	407,500
<b>Total</b>	<b>\$2,130,185</b>	<b>\$2,399,562</b>	<b>\$2,877,894</b>	<b>\$2,657,658</b>	<b>\$2,816,231</b>

## EXPENDITURES

### General Fund Expenditures

Expenditures increased by \$320,854 (General Fund, Unrestricted/Restricted, Page 1) from the Board Approved Adopted Budget.



### Expenditures Comparison

Description	2018-19 Actuals	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Adopted Budget	2021-2022 First Interim
Certificated	\$ 675,798	\$ 563,831	\$ 591,047	\$ 580,102	\$ 656,473
Classified	401,509	400,060	416,033	579,678	576,294
Benefits	553,278	511,330	556,890	592,153	667,325
Books & Supplies	35,460	33,156	24,326	75,206	107,798
Services & Operating	519,917	462,156	466,163	520,420	660,523
Capital Outlay	291,968	83,784	49,733	35,000	35,000
Other Outgo	47,204	19,958	-0-	49,428	49,428
<b>Total</b>	<b>\$2,525,134</b>	<b>\$2,074,275</b>	<b>2,104,192</b>	<b>2,431,987</b>	<b>2,752,841</b>

**Net Increase (Decrease) in Fund Balance**

Fiscal Year	Amount
2017-18 actuals	115,142
2018-19 actuals	(336,375)
2019-20 actuals	386,644
2020-21 unaudited actuals	829,630
2021-22 projected	120,087

**Projected Ending Fund Balance**

2017-18	\$2,846,059 actuals
2018-19	\$2,509,684 actuals
2019-20	\$2,896,329 actuals
2020-21	\$3,653,733 unaudited actuals
2021-22	\$3,773,820 projected

Personnel	FTE	
Certificated	6.50	} 21.55 FTE
Superintendent	.15	
Administrative	2.60	
Classified	9.30	
Confidential	3.00	

**Direct Services Contracted to provide special education services**

Speech  
 Occupational Therapy  
 Adapted P.E.  
 Public Nurse

**Comments**

- LCFF COLA for 2021/22: 5.07%, 2022-23: 2.48%, 2023/24: 3.11%.
- No salary increases in addition to step and column for employees projected in the current or subsequent 2 years.
- Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 19,534.50); Certificated employees hired effective 2017/18 hard capped at \$17,536; all other employees H/W is capped at \$17,536. H/W cost is \$253,951.
- PERS rate increase from 20.70% to 22.91%, for a projected annual cost of \$130,402.
- STRS rate increase from 16.15% to 16.92%, for a projected annual cost of \$196,880.
- Reimburse Sierra-Plumas JUSD to provide foster youth, business and curriculum services.
- Forest Reserve Revenue budget is \$46,000. Additional funding has been approved for 2021/22, 2022/23 and 2023/24. These are reflected in the MYP for current and two out years.
- Multiple sources of COVID-19 related, one time funding is included in the current budget year but has been removed from both out year projections.
- Positive Certification
- Projected ending fund balance: \$3,773,820

## Gen Fund Budget Comparison Worksheet

	Year:	Unrestricted				Restricted				Total			
		21/22		Pos (Neg)	%	21/22		Pos (Neg)	%	21/22		Pos (Neg)	%
		Adopted Budget	First Interim			Adopted Budget	First Interim			Adopted Budget	First Interim		
Period:			Difference	Change			Difference	Change			Difference	Change	
<b>Revenues</b>													
LCFF Revenues	8010-8099	1,166,917	1,166,917	-	0.00%	-	-	-	-	1,166,917	1,166,917	-	0.00%
Federal Revenues	8100-8299	-	-	-	-	171,828	173,931	2,103	1.22%	171,828	173,931	2,103	1.22%
State Revenues	8300-8599	4,131	4,397	266	6.44%	907,282	1,063,486	156,204	17.22%	911,413	1,067,883	156,470	17.17%
Local Revenues	8600-8799	403,000	403,000	-	0.00%	4,500	4,500	-	0.00%	407,500	407,500	-	0.00%
<b>Total Revenues</b>		<b>1,574,048</b>	<b>1,574,314</b>	<b>266</b>	<b>0.02%</b>	<b>1,083,610</b>	<b>1,241,917</b>	<b>158,307</b>	<b>14.61%</b>	<b>2,657,658</b>	<b>2,816,231</b>	<b>158,573</b>	<b>5.97%</b>
<b>Expenditures</b>													
Certificated Salaries	1000-1999	249,766	295,886	46,120	18.47%	330,336	360,587	30,251	9.16%	580,102	656,473	76,371	13.17%
Classified Salaries	2000-2999	328,762	324,124	(4,638)	-1.41%	250,916	252,170	1,254	0.50%	579,678	576,294	(3,384)	-0.58%
Benefits & Taxes	3000-3999	299,753	343,990	44,237	14.76%	292,400	323,335	30,935	10.58%	592,153	667,325	75,172	12.69%
Materials & Supplies	4000-4999	29,652	44,875	15,223	51.34%	45,554	62,923	17,369	38.13%	75,206	107,798	32,592	43.34%
Operating Expenditures	5000-5999	300,232	302,795	2,563	0.85%	220,188	357,728	137,540	62.46%	520,420	660,523	140,103	26.92%
Capital Outlay	6000-6599	35,000	35,000	-	0.00%	-	-	-	0.00%	35,000	35,000	-	0.00%
Other Outgo	7xxx's	24,428	24,428	-	0.00%	25,000	25,000	-	0.00%	49,428	49,428	-	0.00%
Other Outgo	7300-7399	(27,978)	(32,152)	(4,174)	14.92%	27,978	32,152	4,174	14.92%	-	-	-	-
<b>Total Expenditures</b>		<b>1,239,615</b>	<b>1,338,946</b>	<b>99,331</b>	<b>8.01%</b>	<b>1,192,372</b>	<b>1,413,895</b>	<b>221,523</b>	<b>18.58%</b>	<b>2,431,987</b>	<b>2,752,841</b>	<b>320,854</b>	<b>13.19%</b>
<b>Rev less Exp</b>		<b>334,433</b>	<b>235,368</b>	<b>(99,065)</b>	<b>-29.62%</b>	<b>(108,762)</b>	<b>(171,978)</b>	<b>(63,216)</b>	<b>58.12%</b>	<b>225,671</b>	<b>63,390</b>	<b>(162,281)</b>	<b>-71.91%</b>
<b>Other Sources/Uses</b>													
Transfers In	8910-8979	20,331	56,697	36,366	178.87%	-	-	-	-	20,331	56,697	36,366	178.87%
Contributions	8980-8999	(108,762)	(108,762)	-	0.00%	108,762	108,762	-	0.00%	-	-	-	-
Transfers Out	7610-7699	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Sources</b>		<b>(88,431)</b>	<b>(52,065)</b>	<b>36,366</b>	<b>-41.12%</b>	<b>108,762</b>	<b>108,762</b>	<b>-</b>	<b>0.00%</b>	<b>20,331</b>	<b>56,697</b>	<b>36,366</b>	<b>178.87%</b>
<b>Change in Fund Bal</b>		<b>246,002</b>	<b>183,303</b>	<b>(62,699)</b>	<b>-25.49%</b>	<b>-</b>	<b>(63,216)</b>	<b>(63,216)</b>		<b>246,002</b>	<b>120,087</b>	<b>(125,915)</b>	<b>-51.18%</b>
<b>Beg Fund Bal</b>		<b>2,619,597</b>	<b>3,590,517</b>	<b>970,920</b>	<b>37.06%</b>	<b>-</b>	<b>63,216</b>	<b>63,216</b>		<b>2,619,597</b>	<b>3,653,733</b>	<b>1,034,136</b>	<b>39.48%</b>
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,619,597	3,590,517	970,920	37.06%	-	63,216	63,216		2,619,597	3,653,733	1,034,136	39.48%
<b>End Fund Bal</b>		<b>2,865,599</b>	<b>3,773,820</b>	<b>908,221</b>	<b>31.69%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>2,865,599</b>	<b>3,773,820</b>	<b>908,221</b>	<b>31.69%</b>
Non Spendable		500	500	-	-	-	-	-	-	500	500	-	-
Restricted		-	-	-	-	-	-	-	-	-	-	-	-
Committed		-	-	-	-	-	-	-	-	-	-	-	-
OPEB		92,485	92,485	-	-	-	-	-	-	92,485	92,485	-	-
Assigned		-	-	-	-	-	-	-	-	-	-	-	-
Deferred Maintenance		-	-	-	-	-	-	-	-	-	-	-	-
REU		328,000	372,000	44,000	-	-	-	-	-	328,000	372,000	44,000	-
<b>Unassigned</b>		<b>2,444,614</b>	<b>3,308,835</b>	<b>864,221</b>	<b>35.35%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>2,444,614</b>	<b>3,308,835</b>	<b>864,221</b>	<b>35.35%</b>

REU is: 13.5% 13.5%

Tickmark Legend

Sierra County Office of Education  
2021/22 First Interim Budget

1	Unrestricted certificated salaries increased by approx \$46k for staffing addition.
2	Unrestricted statutory and health benefits increased approx \$8k for STRS costs and approx \$36k for H&W changes.
3	Unrestricted M&S increased approx \$15k due to Prior Year Carryover in Unrestricted Lottery funding.
4	Unrestricted/Restricted Indirect Cost rate increases in budgeted expenditures.
5	Unrestricted funding transferred in increase approx \$36k for Forest Reserve funding.
6	Restricted State revenue increased approx \$10k for Educator Effectiveness, SpEd increased approx \$7k for Dispute Prevention & Resolution, SpEd Learning Recovery increased approx \$32k, SpEd Mental Health svcs increased approx \$1k, Foster Youth Direct Services increased approx \$78k, ELO funding reduced approx (\$53k) for PY C/O, County Safe Schools funding increase approx \$60k, CalOES increase approx \$21k for PY C/O.
7	Restricted M&S increase for Small Rural Schools approx \$2k, restricted lottery increase approx \$4k, CalOES increase approx \$11k.
8	Restricted Operating expenditures increased approx \$10k for Educator Effectiveness, SpEd increased approx \$41k, Foster Youth Direct Svcs increased approx \$76k, CalOES increase approx \$10k
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## Multi Year Projection

		2021/22 <i>Budget</i>			2022/23 <i>MYP</i>			2023/24 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
<b>Revenues</b>										
LCFF Revenues	8010-8099	1,166,917	-	1,166,917	1,195,856	-	1,195,856	1,233,047	-	1,233,047
Federal Revenues	8100-8299	-	173,931	173,931	-	173,931	173,931	-	173,931	173,931
State Revenues	8300-8599	4,397	1,063,486	1,067,883	4,397	916,445	920,842	4,397	916,445	920,842
Local Revenues	8600-8799	403,000	4,500	407,500	403,000	4,500	407,500	403,000	4,500	407,500
Transfers In	8910-8979	56,697	-	56,697	56,697	-	56,697	56,697	-	56,697
Contributions	8980-8999	(108,762)	108,762	-	(219,040)	219,040	-	(242,958)	242,958	-
<b>Total Revenues</b>		<b>1,522,249</b>	<b>1,350,679</b>	<b>2,872,928</b>	<b>1,440,910</b>	<b>1,313,916</b>	<b>2,754,826</b>	<b>1,454,183</b>	<b>1,337,834</b>	<b>2,792,017</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	295,886	360,587	656,473	381,375	295,798	677,173	388,921	308,254	697,175
Classified Salaries	2000-2999	324,124	252,170	576,294	370,049	244,927	614,976	395,303	250,986	646,289
Benefits & Taxes	3000-3999	343,990	323,335	667,325	359,486	329,708	689,194	373,825	335,111	708,936
Materials & Supplies	4000-4999	44,875	62,923	107,798	44,875	52,336	97,211	44,875	52,336	97,211
Operating Expenditures	5000-5999	302,795	357,728	660,523	302,795	336,888	639,683	302,795	336,888	639,683
Capital Outlay	6000-6599	35,000	-	35,000	35,000	-	35,000	35,000	-	35,000
Other Outgo	7xxx's	24,428	25,000	49,428	24,428	25,000	49,428	24,428	25,000	49,428
Other Outgo	7300-7399	(32,152)	32,152	-	(29,259)	29,259	-	(29,259)	29,259	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>1,338,946</b>	<b>1,413,895</b>	<b>2,752,841</b>	<b>1,488,749</b>	<b>1,313,916</b>	<b>2,802,665</b>	<b>1,535,888</b>	<b>1,337,834</b>	<b>2,873,722</b>
<b>Rev less Exp</b>		183,303	(63,216)	120,087	(47,839)	-	(47,839)	(81,705)	-	(81,705)
<b>Change in Fund Bal</b>		<b>183,303</b>	<b>(63,216)</b>	<b>120,087</b>	<b>(47,839)</b>	<b>-</b>	<b>(47,839)</b>	<b>(81,705)</b>	<b>-</b>	<b>(81,705)</b>
<b>Beg Fund Bal</b>		3,590,517	63,216	3,653,733	3,773,820	-	3,773,820	3,725,981	-	3,725,981
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,590,517	63,216	3,653,733	3,773,820	-	3,773,820	3,725,981	-	3,725,981
<b>End Fund Bal</b>		<b>3,773,820</b>	<b>-</b>	<b>3,773,820</b>	<b>3,725,981</b>	<b>-</b>	<b>3,725,981</b>	<b>3,644,276</b>	<b>-</b>	<b>3,644,276</b>
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted		-	-	-	-	-	-	-	-	-
OPEB		92,485	-	92,485	92,485	-	92,485	92,485	-	92,485
Assigned		-	-	-	-	-	-	-	-	-
REU		372,000	-	372,000	372,000	-	372,000	372,000	-	372,000
Unassigned		<b>3,308,835</b>	<b>-</b>	<b>3,308,835</b>	<b>3,353,481</b>	<b>-</b>	<b>3,353,481</b>	<b>3,271,776</b>	<b>-</b>	<b>3,271,776</b>

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,166,917.00	1,166,917.00	711,775.00	1,166,917.00	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	4,131.00	4,131.00	0.00	4,397.00	266.00	6.4%
4) Other Local Revenue		8600-8799	403,000.00	403,000.00	20,919.11	403,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,574,048.00	1,574,048.00	732,694.11	1,574,314.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	249,766.00	249,766.00	70,822.10	295,886.00	(46,120.00)	-18.5%
2) Classified Salaries		2000-2999	328,762.00	328,762.00	94,711.35	324,124.00	4,638.00	1.4%
3) Employee Benefits		3000-3999	299,753.00	299,753.00	107,428.53	343,990.00	(44,237.00)	-14.8%
4) Books and Supplies		4000-4999	29,652.00	29,652.00	686.64	44,875.00	(15,223.00)	-51.3%
5) Services and Other Operating Expenditures		5000-5999	300,232.00	300,232.00	81,561.30	302,795.00	(2,563.00)	-0.9%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(27,978.00)	(27,978.00)	0.00	(32,152.00)	4,174.00	-14.9%
9) TOTAL, EXPENDITURES			1,239,615.00	1,239,615.00	355,209.92	1,338,946.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			334,433.00	334,433.00	377,484.19	235,368.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,331.00	20,331.00	0.00	56,697.00	36,366.00	178.9%
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	(108,762.00)	(108,762.00)	0.00	(108,762.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(88,431.00)	(88,431.00)	0.00	(52,065.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,002.00	246,002.00	377,484.19	183,303.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,590,517.00	3,590,517.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		3,590,517.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,590,517.00		
2) Ending Balance, June 30 (E + F1e)			246,002.00	246,002.00		3,773,820.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		372,000.00		
Unassigned/Unappropriated Amount		9790	153,017.00	153,017.00		3,308,835.00		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	915,333.00	915,333.00	655,064.00	915,333.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	56,711.00	183,496.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
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	63,998.00	63,998.00	0.00	63,998.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	0.00	2,809.00	0.00	0.0%
Prior Years' Taxes		8043	50.00	50.00	0.00	50.00	0.00	0.0%
Supplemental Taxes		8044	630.00	630.00	0.00	630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Receipt from Co. Board of Sup.		8070	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%
<b>Subtotal, LCFF Sources</b>			<b>1,166,917.00</b>	<b>1,166,917.00</b>	<b>711,775.00</b>	<b>1,166,917.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,166,917.00</b>	<b>1,166,917.00</b>	<b>711,775.00</b>	<b>1,166,917.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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		
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, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	1,067.00	1,067.00	0.00	1,067.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,064.00	3,064.00	0.00	3,330.00	266.00	8.7%
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, 6680, 6685, 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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,131.00</b>	<b>4,131.00</b>	<b>0.00</b>	<b>4,397.00</b>	<b>266.00</b>	<b>6.4%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	30,000.00	30,000.00	15,852.84	30,000.00	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	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	368,000.00	368,000.00	0.00	368,000.00	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	5,000.00	5,000.00	5,066.27	5,000.00	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						
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>403,000.00</b>	<b>403,000.00</b>	<b>20,919.11</b>	<b>403,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,574,048.00</b>	<b>1,574,048.00</b>	<b>732,694.11</b>	<b>1,574,314.00</b>	<b>266.00</b>	<b>0.0%</b>

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	104,696.00	104,696.00	23,062.88	143,816.00	(39,120.00)	-37.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	949.20	2,000.00	(2,000.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	145,070.00	145,070.00	46,810.02	150,070.00	(5,000.00)	-3.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>249,766.00</b>	<b>249,766.00</b>	<b>70,822.10</b>	<b>295,886.00</b>	<b>(46,120.00)</b>	<b>-18.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,839.00	12,839.00	3,070.47	13,089.00	(250.00)	-1.9%
Classified Support Salaries		2200	26,664.00	26,664.00	3,061.82	29,914.00	(3,250.00)	-12.2%
Classified Supervisors' and Administrators' Salaries		2300	140,400.00	140,400.00	41,662.00	136,337.00	4,063.00	2.9%
Clerical, Technical and Office Salaries		2400	148,859.00	148,859.00	46,917.06	144,784.00	4,075.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>328,762.00</b>	<b>328,762.00</b>	<b>94,711.35</b>	<b>324,124.00</b>	<b>4,638.00</b>	<b>1.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	42,261.00	42,261.00	11,770.46	49,937.00	(7,676.00)	-18.2%
PERS		3201-3202	75,723.00	75,723.00	24,190.27	74,488.00	1,235.00	1.6%
OASDI/Medicare/Alternative		3301-3302	28,649.00	28,649.00	8,616.74	28,895.00	(246.00)	-0.9%
Health and Welfare Benefits		3401-3402	108,180.00	108,180.00	40,356.67	144,180.00	(36,000.00)	-33.3%
Unemployment Insurance		3501-3502	7,307.00	7,307.00	921.89	7,447.00	(140.00)	-1.9%
Workers' Compensation		3601-3602	21,944.00	21,944.00	5,884.00	23,354.00	(1,410.00)	-6.4%
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	15,689.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>299,753.00</b>	<b>299,753.00</b>	<b>107,428.53</b>	<b>343,990.00</b>	<b>(44,237.00)</b>	<b>-14.8%</b>
<b>BOOKS AND SUPPLIES</b>								
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	26,438.00	26,438.00	686.64	35,588.00	(9,150.00)	-34.6%
Noncapitalized Equipment		4400	3,214.00	3,214.00	0.00	9,287.00	(6,073.00)	-189.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>29,652.00</b>	<b>29,652.00</b>	<b>686.64</b>	<b>44,875.00</b>	<b>(15,223.00)</b>	<b>-51.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	7,000.00	48.00	7,000.00	0.00	0.0%
Dues and Memberships		5300	14,937.00	14,937.00	16,276.92	17,000.00	(2,063.00)	-13.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	104.12	1,000.00	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	260,295.00	260,295.00	62,180.58	260,795.00	(500.00)	-0.2%
Communications		5900	10,000.00	10,000.00	2,951.68	10,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>300,232.00</b>	<b>300,232.00</b>	<b>81,561.30</b>	<b>302,795.00</b>	<b>(2,563.00)</b>	<b>-0.9%</b>



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)
<b>CAPITAL OUTLAY</b>								
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	24,428.00	24,428.00	0.00	24,428.00	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	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>24,428.00</b>	<b>24,428.00</b>	<b>0.00</b>	<b>24,428.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(27,978.00)	(27,978.00)	0.00	(32,152.00)	4,174.00	-14.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(27,978.00)</b>	<b>(27,978.00)</b>	<b>0.00</b>	<b>(32,152.00)</b>	<b>4,174.00</b>	<b>-14.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,239,615.00</b>	<b>1,239,615.00</b>	<b>355,209.92</b>	<b>1,338,946.00</b>	<b>(99,331.00)</b>	<b>-8.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,331.00	20,331.00	0.00	56,697.00	36,366.00	178.9%
(a) TOTAL, INTERFUND TRANSFERS IN			20,331.00	20,331.00	0.00	56,697.00	36,366.00	178.9%
<b>INTERFUND TRANSFERS OUT</b>								
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	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	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%
<b>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(108,762.00)	(108,762.00)	0.00	(108,762.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(108,762.00)	(108,762.00)	0.00	(108,762.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(88,431.00)	(88,431.00)	0.00	(52,065.00)	36,366.00	-41.1%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	171,828.00	171,828.00	0.00	173,931.00	2,103.00	1.2%
3) Other State Revenue		8300-8599	907,282.00	907,282.00	113,717.79	1,063,486.00	156,204.00	17.2%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,083,610.00	1,083,610.00	113,717.79	1,241,917.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	330,336.00	330,336.00	70,468.72	360,587.00	(30,251.00)	-9.2%
2) Classified Salaries		2000-2999	250,916.00	250,916.00	37,006.86	252,170.00	(1,254.00)	-0.5%
3) Employee Benefits		3000-3999	292,400.00	292,400.00	45,660.46	323,335.00	(30,935.00)	-10.6%
4) Books and Supplies		4000-4999	45,554.00	45,554.00	4,879.00	62,923.00	(17,369.00)	-38.1%
5) Services and Other Operating Expenditures		5000-5999	220,188.00	220,188.00	45,365.44	357,728.00	(137,540.00)	-62.5%
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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,978.00	27,978.00	0.00	32,152.00	(4,174.00)	-14.9%
9) TOTAL, EXPENDITURES			1,192,372.00	1,192,372.00	203,380.48	1,413,895.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(108,762.00)	(108,762.00)	(89,662.69)	(171,978.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	108,762.00	108,762.00	0.00	108,762.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			108,762.00	108,762.00	0.00	108,762.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(89,662.69)	(63,216.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		63,216.00	63,216.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		63,216.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		63,216.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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			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	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)
<b>LCFF SOURCES</b>								
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		
Receipt from Co. Board of Sup.		8070	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		
<b>LCFF Transfers</b>								
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%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	114,012.00	114,012.00	0.00	114,012.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,816.00	25,816.00	0.00	25,816.00	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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	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 (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, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
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	20,000.00	20,000.00	0.00	22,103.00	2,103.00	10.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>171,828.00</b>	<b>171,828.00</b>	<b>0.00</b>	<b>173,931.00</b>	<b>2,103.00</b>	<b>1.2%</b>
<b>OTHER STATE REVENUE</b>								
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	520,595.00	520,595.00	0.00	520,595.00	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 Materials		8560	1,001.00	1,001.00	321.79	1,300.00	299.00	29.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	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, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	75,000.00	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	310,686.00	310,686.00	113,396.00	466,591.00	155,905.00	50.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>907,282.00</b>	<b>907,282.00</b>	<b>113,717.79</b>	<b>1,063,486.00</b>	<b>156,204.00</b>	<b>17.2%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	4,500.00	4,500.00	0.00	4,500.00	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	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,083,610.00</b>	<b>1,083,610.00</b>	<b>113,717.79</b>	<b>1,241,917.00</b>	<b>158,307.00</b>	<b>14.6%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	211,647.00	211,647.00	41,270.40	241,485.00	(29,838.00)	-14.1%
Certificated Pupil Support Salaries		1200	56,444.00	56,444.00	10,186.92	56,857.00	(413.00)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	62,245.00	62,245.00	19,011.40	62,245.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>330,336.00</b>	<b>330,336.00</b>	<b>70,468.72</b>	<b>360,587.00</b>	<b>(30,251.00)</b>	<b>-9.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	147,768.00	147,768.00	21,651.22	147,751.00	17.00	0.0%
Classified Support Salaries		2200	14,246.00	14,246.00	14,781.64	15,517.00	(1,271.00)	-8.9%
Classified Supervisors' and Administrators' Salaries		2300	67,400.00	67,400.00	0.00	67,400.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,750.00	1,750.00	0.00	1,750.00	0.00	0.0%
Other Classified Salaries		2900	19,752.00	19,752.00	574.00	19,752.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>250,916.00</b>	<b>250,916.00</b>	<b>37,006.86</b>	<b>252,170.00</b>	<b>(1,254.00)</b>	<b>-0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	118,145.00	118,145.00	11,847.15	123,264.00	(5,119.00)	-4.3%
PERS		3201-3202	46,595.00	46,595.00	6,418.65	46,537.00	58.00	0.1%
OASDI/Medicare/Alternative		3301-3302	24,565.00	24,565.00	3,810.02	24,984.00	(419.00)	-1.7%
Health and Welfare Benefits		3401-3402	72,538.00	72,538.00	19,246.45	97,004.00	(24,466.00)	-33.7%
Unemployment Insurance		3501-3502	6,570.00	6,570.00	534.48	6,542.00	28.00	0.4%
Workers' Compensation		3601-3602	23,987.00	23,987.00	3,803.71	25,004.00	(1,017.00)	-4.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>292,400.00</b>	<b>292,400.00</b>	<b>45,660.46</b>	<b>323,335.00</b>	<b>(30,935.00)</b>	<b>-10.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,001.00	1,001.00	0.00	4,773.00	(3,772.00)	-376.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	38,353.00	38,353.00	4,879.00	41,447.00	(3,094.00)	-8.1%
Noncapitalized Equipment		4400	6,200.00	6,200.00	0.00	16,703.00	(10,503.00)	-169.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>45,554.00</b>	<b>45,554.00</b>	<b>4,879.00</b>	<b>62,923.00</b>	<b>(17,369.00)</b>	<b>-38.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	7,500.00	3,168.88	59,903.00	(52,403.00)	-698.7%
Dues and Memberships		5300	2,004.00	2,004.00	1,032.40	2,004.00	0.00	0.0%
Insurance		5400-5450	15,000.00	15,000.00	17,361.50	15,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,500.00	7,500.00	474.38	7,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	106.97	1,500.00	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	146,184.00	146,184.00	19,509.45	227,821.00	(81,637.00)	-55.8%
Communications		5900	500.00	500.00	3,711.86	4,000.00	(3,500.00)	-700.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>220,188.00</b>	<b>220,188.00</b>	<b>45,365.44</b>	<b>357,728.00</b>	<b>(137,540.00)</b>	<b>-62.5%</b>



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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	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	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	27,978.00	27,978.00	0.00	32,152.00	(4,174.00)	-14.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>27,978.00</b>	<b>27,978.00</b>	<b>0.00</b>	<b>32,152.00</b>	<b>(4,174.00)</b>	<b>-14.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,192,372.00</b>	<b>1,192,372.00</b>	<b>203,380.48</b>	<b>1,413,895.00</b>	<b>(221,523.00)</b>	<b>-18.6%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	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%
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	108,762.00	108,762.00	0.00	108,762.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>108,762.00</b>	<b>108,762.00</b>	<b>0.00</b>	<b>108,762.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>108,762.00</b>	<b>108,762.00</b>	<b>0.00</b>	<b>108,762.00</b>	<b>0.00</b>	<b>0.0%</b>

2021-22 First Interim  
County School Service 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,166,917.00	1,166,917.00	711,775.00	1,166,917.00	0.00	0.0%
2) Federal Revenue		8100-8299	171,828.00	171,828.00	0.00	173,931.00	2,103.00	1.2%
3) Other State Revenue		8300-8599	911,413.00	911,413.00	113,717.79	1,067,883.00	156,470.00	17.2%
4) Other Local Revenue		8600-8799	407,500.00	407,500.00	20,919.11	407,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,657,658.00	2,657,658.00	846,411.90	2,816,231.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	580,102.00	580,102.00	141,290.82	656,473.00	(76,371.00)	-13.2%
2) Classified Salaries		2000-2999	579,678.00	579,678.00	131,718.21	576,294.00	3,384.00	0.6%
3) Employee Benefits		3000-3999	592,153.00	592,153.00	153,088.99	667,325.00	(75,172.00)	-12.7%
4) Books and Supplies		4000-4999	75,206.00	75,206.00	5,565.64	107,798.00	(32,592.00)	-43.3%
5) Services and Other Operating Expenditures		5000-5999	520,420.00	520,420.00	126,926.74	660,523.00	(140,103.00)	-26.9%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,428.00	49,428.00	0.00	49,428.00	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			2,431,987.00	2,431,987.00	558,590.40	2,752,841.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			225,671.00	225,671.00	287,821.50	63,390.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,331.00	20,331.00	0.00	56,697.00	36,366.00	178.9%
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			20,331.00	20,331.00	0.00	56,697.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,002.00	246,002.00	287,821.50	120,087.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,653,733.00	3,653,733.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		3,653,733.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,653,733.00		
2) Ending Balance, June 30 (E + F1e)			246,002.00	246,002.00		3,773,820.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		372,000.00		
Unassigned/Unappropriated Amount		9790	153,017.00	153,017.00		3,308,835.00		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	915,333.00	915,333.00	655,064.00	915,333.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	56,711.00	183,496.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
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	63,998.00	63,998.00	0.00	63,998.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	0.00	2,809.00	0.00	0.0%
Prior Years' Taxes		8043	50.00	50.00	0.00	50.00	0.00	0.0%
Supplemental Taxes		8044	630.00	630.00	0.00	630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Receipt from Co. Board of Sup.		8070	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%
<b>Subtotal, LCFF Sources</b>			<b>1,166,917.00</b>	<b>1,166,917.00</b>	<b>711,775.00</b>	<b>1,166,917.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,166,917.00</b>	<b>1,166,917.00</b>	<b>711,775.00</b>	<b>1,166,917.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	114,012.00	114,012.00	0.00	114,012.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,816.00	25,816.00	0.00	25,816.00	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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	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 (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, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
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	20,000.00	20,000.00	0.00	22,103.00	2,103.00	10.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>171,828.00</b>	<b>171,828.00</b>	<b>0.00</b>	<b>173,931.00</b>	<b>2,103.00</b>	<b>1.2%</b>
<b>OTHER STATE REVENUE</b>								
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	520,595.00	520,595.00	0.00	520,595.00	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	1,067.00	1,067.00	0.00	1,067.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,065.00	4,065.00	321.79	4,630.00	565.00	13.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	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, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	75,000.00	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	310,686.00	310,686.00	113,396.00	466,591.00	155,905.00	50.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>911,413.00</b>	<b>911,413.00</b>	<b>113,717.79</b>	<b>1,067,883.00</b>	<b>156,470.00</b>	<b>17.2%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	30,000.00	30,000.00	15,852.84	30,000.00	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	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	368,000.00	368,000.00	0.00	368,000.00	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	9,500.00	9,500.00	5,086.27	9,500.00	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	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>407,500.00</b>	<b>407,500.00</b>	<b>20,919.11</b>	<b>407,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,657,658.00</b>	<b>2,657,658.00</b>	<b>846,411.90</b>	<b>2,816,231.00</b>	<b>158,573.00</b>	<b>6.0%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	316,343.00	316,343.00	64,333.28	385,301.00	(68,958.00)	-21.8%
Certificated Pupil Support Salaries		1200	56,444.00	56,444.00	11,136.12	58,857.00	(2,413.00)	-4.3%
Certificated Supervisors' and Administrators' Salaries		1300	207,315.00	207,315.00	65,821.42	212,315.00	(5,000.00)	-2.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>580,102.00</b>	<b>580,102.00</b>	<b>141,290.82</b>	<b>656,473.00</b>	<b>(76,371.00)</b>	<b>-13.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	160,607.00	160,607.00	24,721.69	160,840.00	(233.00)	-0.1%
Classified Support Salaries		2200	40,910.00	40,910.00	17,843.46	45,431.00	(4,521.00)	-11.1%
Classified Supervisors' and Administrators' Salaries		2300	207,800.00	207,800.00	41,662.00	203,737.00	4,063.00	2.0%
Clerical, Technical and Office Salaries		2400	150,609.00	150,609.00	46,917.06	146,534.00	4,075.00	2.7%
Other Classified Salaries		2900	19,752.00	19,752.00	574.00	19,752.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>579,678.00</b>	<b>579,678.00</b>	<b>131,718.21</b>	<b>576,294.00</b>	<b>3,384.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	160,406.00	160,406.00	23,617.61	173,201.00	(12,795.00)	-8.0%
PERS		3201-3202	122,318.00	122,318.00	30,608.92	121,025.00	1,293.00	1.1%
OASDI/Medicare/Alternative		3301-3302	53,214.00	53,214.00	12,426.76	53,879.00	(665.00)	-1.2%
Health and Welfare Benefits		3401-3402	180,718.00	180,718.00	59,603.12	241,184.00	(60,466.00)	-33.5%
Unemployment Insurance		3501-3502	13,877.00	13,877.00	1,456.37	13,989.00	(112.00)	-0.8%
Workers' Compensation		3601-3602	45,931.00	45,931.00	9,687.71	48,358.00	(2,427.00)	-5.3%
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	15,689.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>592,153.00</b>	<b>592,153.00</b>	<b>153,088.99</b>	<b>667,325.00</b>	<b>(75,172.00)</b>	<b>-12.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,001.00	1,001.00	0.00	4,773.00	(3,772.00)	-376.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	64,791.00	64,791.00	5,565.64	77,035.00	(12,244.00)	-18.9%
Noncapitalized Equipment		4400	9,414.00	9,414.00	0.00	25,990.00	(16,576.00)	-176.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>75,206.00</b>	<b>75,206.00</b>	<b>5,565.64</b>	<b>107,798.00</b>	<b>(32,592.00)</b>	<b>-43.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	14,500.00	14,500.00	3,216.88	66,903.00	(52,403.00)	-361.4%
Dues and Memberships		5300	16,941.00	16,941.00	17,309.32	19,004.00	(2,063.00)	-12.2%
Insurance		5400-5450	15,000.00	15,000.00	17,361.50	15,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,500.00	14,500.00	474.38	14,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	211.09	2,500.00	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	406,479.00	406,479.00	81,690.03	488,616.00	(82,137.00)	-20.2%
Communications		5900	10,500.00	10,500.00	6,663.54	14,000.00	(3,500.00)	-33.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>520,420.00</b>	<b>520,420.00</b>	<b>126,926.74</b>	<b>660,523.00</b>	<b>(140,103.00)</b>	<b>-26.9%</b>



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)
<b>CAPITAL OUTLAY</b>								
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	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	24,428.00	24,428.00	0.00	24,428.00	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	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>49,428.00</b>	<b>49,428.00</b>	<b>0.00</b>	<b>49,428.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,431,987.00</b>	<b>2,431,987.00</b>	<b>558,590.40</b>	<b>2,752,841.00</b>	<b>(320,854.00)</b>	<b>-13.2%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,331.00	20,331.00	0.00	56,697.00	36,366.00	178.9%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>20,331.00</b>	<b>20,331.00</b>	<b>0.00</b>	<b>56,697.00</b>	<b>36,366.00</b>	<b>178.9%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	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%
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>20,331.00</b>	<b>20,331.00</b>	<b>0.00</b>	<b>56,697.00</b>	<b>(36,366.00)</b>	<b>178.9%</b>

<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)
<b>A. REVENUES</b>								
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	31,025.00	31,025.00	New
3) Other State Revenue		8300-8599	234,200.00	234,200.00	23,776.00	234,200.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,402.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			234,200.00	234,200.00	26,178.00	265,225.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	101,715.00	101,715.00	35,129.24	109,215.00	(7,500.00)	-7.4%
2) Classified Salaries		2000-2999	3,143.00	3,143.00	5,138.93	40,927.00	(37,784.00)	-1202.2%
3) Employee Benefits		3000-3999	42,881.00	42,881.00	13,819.12	57,652.00	(14,771.00)	-34.4%
4) Books and Supplies		4000-4999	27,700.00	27,700.00	(2,455.57)	108,211.00	(80,511.00)	-290.7%
5) Services and Other Operating Expenditures		5000-5999	38,800.00	38,800.00	11,572.33	47,800.00	(9,000.00)	-23.2%
6) Capital Outlay		6000-6999	12,990.00	12,990.00	0.00	13,110.00	(120.00)	-0.9%
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			227,229.00	227,229.00	63,204.05	376,915.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			6,971.00	6,971.00	(37,026.05)	(111,690.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	8,971.00	6,971.00	0.00	10,697.00	(3,726.00)	-53.5%
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			(6,971.00)	(6,971.00)	0.00	(10,697.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(37,026.05)	(122,387.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		122,387.00	122,387.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		122,387.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		122,387.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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	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	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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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%
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	0.00	0.00	0.00	31,025.00	31,025.00	New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	31,025.00	31,025.00	New
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	229,000.00	229,000.00	23,776.00	229,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			234,200.00	234,200.00	23,776.00	234,200.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,402.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	2,402.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			234,200.00	234,200.00	26,178.00	265,225.00		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	2,211.88	7,500.00	(7,500.00)	New
Certificated Puppl Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,715.00	101,715.00	32,917.36	101,715.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>101,715.00</b>	<b>101,715.00</b>	<b>35,129.24</b>	<b>109,215.00</b>	<b>(7,500.00)</b>	<b>-7.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	5,684.00	(5,684.00)	New
Classified Support Salaries		2200	3,143.00	3,143.00	0.00	10,243.00	(7,100.00)	-225.9%
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	5,138.93	25,000.00	(25,000.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,143.00</b>	<b>3,143.00</b>	<b>5,138.93</b>	<b>40,927.00</b>	<b>(37,784.00)</b>	<b>-1202.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	22,410.00	22,410.00	5,785.17	23,679.00	(1,269.00)	-5.7%
PERS		3201-3202	720.00	720.00	1,177.32	9,377.00	(8,657.00)	-1202.4%
OASDI/Medicare/Alternative		3301-3302	1,716.00	1,716.00	960.67	4,715.00	(2,999.00)	-174.8%
Health and Welfare Benefits		3401-3402	12,767.00	12,767.00	4,255.60	12,767.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,290.00	1,290.00	201.36	1,517.00	(227.00)	-17.6%
Workers' Compensation		3601-3602	3,978.00	3,978.00	1,439.00	5,597.00	(1,619.00)	-40.7%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>42,881.00</b>	<b>42,881.00</b>	<b>13,819.12</b>	<b>57,652.00</b>	<b>(14,771.00)</b>	<b>-34.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,500.00	6,500.00	(2,111.92)	6,500.00	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	16,000.00	16,000.00	(58.57)	81,711.00	(65,711.00)	-410.7%
Noncapitalized Equipment		4400	5,200.00	5,200.00	(285.08)	20,000.00	(14,800.00)	-284.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>27,700.00</b>	<b>27,700.00</b>	<b>(2,455.57)</b>	<b>108,211.00</b>	<b>(80,511.00)</b>	<b>-290.7%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	7,500.00	496.16	7,500.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,183.40	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,200.00	4,200.00	(2,325.72)	4,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	(346.48)	2,500.00	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	18,100.00	18,100.00	12,884.21	27,100.00	(9,000.00)	-49.7%
Communications		5900	5,000.00	5,000.00	(319.24)	5,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>38,800.00</b>	<b>38,800.00</b>	<b>11,572.33</b>	<b>47,800.00</b>	<b>(9,000.00)</b>	<b>-23.2%</b>
<b>CAPITAL OUTLAY</b>								
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	6,380.00	6,380.00	0.00	6,500.00	(120.00)	-1.9%
Equipment		6400	6,610.00	6,610.00	0.00	6,610.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,990.00</b>	<b>12,990.00</b>	<b>0.00</b>	<b>13,110.00</b>	<b>(120.00)</b>	<b>-0.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
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%
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%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>227,229.00</b>	<b>227,229.00</b>	<b>63,204.05</b>	<b>376,915.00</b>		



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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	6,971.00	6,971.00	0.00	10,697.00	(3,726.00)	-53.5%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			6,971.00	6,971.00	0.00	10,697.00	(3,726.00)	-53.5%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(6,971.00)	(6,971.00)	0.00	(10,697.00)		

<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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	93,360.00	93,360.00	0.00	308,000.00	214,640.00	229.9%
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			93,360.00	93,360.00	0.00	308,000.00		
<b>B. EXPENDITURES</b>								
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	80,000.00	80,000.00	0.00	262,000.00	(182,000.00)	-227.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,000.00	80,000.00	0.00	262,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,360.00	13,360.00	0.00	46,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	13,360.00	13,360.00	0.00	46,000.00	(32,640.00)	-244.3%
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			(13,360.00)	(13,360.00)	0.00	(46,000.00)		

2021-22 First Interim  
Forest Reserve Fund  
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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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								
Stablization 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)
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	13,360.00	13,360.00	0.00	46,000.00	32,640.00	244.3%
Pass-Through Revenues From Federal Sources		8287	80,000.00	80,000.00	0.00	262,000.00	182,000.00	227.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>93,360.00</b>	<b>93,360.00</b>	<b>0.00</b>	<b>308,000.00</b>	<b>214,640.00</b>	<b>229.9%</b>
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>93,360.00</b>	<b>93,360.00</b>	<b>0.00</b>	<b>308,000.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	80,000.00	80,000.00	0.00	262,000.00	(182,000.00)	-227.5%
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		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>262,000.00</b>	<b>(182,000.00)</b>	<b>-227.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>262,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	13,360.00	13,360.00	0.00	46,000.00	(32,640.00)	-244.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>13,360.00</b>	<b>13,360.00</b>	<b>0.00</b>	<b>46,000.00</b>	<b>(32,640.00)</b>	<b>-244.3%</b>

<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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	409.30	409.30	409.30	409.30	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	409.30	409.30	409.30	409.30	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	4.64	4.64	4.64	4.64	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	0.43	0.43	0.43	0.43	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]	15.36	15.36	15.36	15.36	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	20.43	20.43	20.43	20.43	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	429.73	429.73	429.73	429.73	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.64	4.64	4.64	4.64	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.43	0.43	0.43	0.43	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]	15.36	15.36	15.36	15.36	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	20.43	20.43	20.43	20.43	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	20.43	20.43	20.43	20.43	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	16.26	16.26	16.26	16.26	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0%

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>	9110	2,959,492.61	2,845,905.00	3,121,827.19	3,259,089.39	3,201,492.28	3,201,588.27	3,697,819.27	3,548,379.56
<b>B. RECEIPTS</b>									
LFFF/Revenue Limit Sources	8010-8019								
Principal Apportionment	8020-8079		399,724.00	184,381.00	127,670.00	133,165.00	133,165.00	80,394.00	
Property Taxes	8080-8099						39,995.00		
Miscellaneous Funds	8100-8299								
Federal Revenue	8300-8599								
Other State Revenue	8600-8799	6,636.64	2,335.85	6,880.35	5,066.27	143.32	26,550.00	117,678.29	9,592.00
Other Local Revenue	8910-8929						855.00		
Interfund Transfers In	8930-8979								
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		6,636.64	402,059.85	290,220.35	147,495.06	133,308.32	214,080.00	223,792.29	124,592.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	22,633.20	20,125.50	48,402.14	50,129.98	49,153.64	52,500.00	82,031.00	67,500.00
Classified Salaries	2000-2999	25,408.84	25,502.57	43,165.57	37,641.23	41,253.36	78,500.00	59,750.00	59,750.00
Employee Benefits	3000-3999	39,092.72	22,594.79	46,127.01	45,274.47	45,896.90	65,250.00	75,250.00	75,250.00
Books and Supplies	4000-4999		462.98	809.96	4,292.70	6,397.00	14,205.00	24,587.00	15,700.00
Services	5000-5999	16,107.53	60,343.12	16,897.46	33,578.63	4,535.68	85,064.00	123,432.00	22,847.00
Capital Outlay	6000-6599						0.00	2,000.00	18,500.00
Other Outgo	7000-7499							19,960.00	
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		103,242.29	129,028.96	155,402.14	170,917.01	147,236.58	295,519.00	387,010.00	259,547.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310		5,000.00	1,200.00	9,378.26	20,806.00	577,660.00	15,528.00	
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		1,543.88	5,000.00	1,200.00	9,378.26	20,806.00	577,660.00	15,528.00	0.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599								
Due To Other Funds	9610		2,108.70	(1,243.99)	43,553.42	6,771.75		1,750.00	(8,650.00)
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00			
<b>SUBTOTAL</b>		18,525.84	2,108.70	(1,243.99)	43,553.42	6,771.75	0.00	1,750.00	(8,650.00)
<b>Nonoperating</b>									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		(600.00)							
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(928,104.21)	5,000.00	1,200.00	9,378.26	20,806.00	577,660.00	15,528.00	
<b>F. ENDING CASH (A + E)</b>		2,031,388.40	2,850,905.00	3,123,027.19	3,268,467.65	3,221,798.43	3,779,248.27	3,712,847.27	3,523,837.56
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>		2,845,905.00	3,121,827.19	3,259,089.39	3,201,492.28	3,201,588.27	3,697,819.27	3,548,379.56	3,422,074.56

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
9110	3,422,074.56	3,226,876.56	3,286,623.63	3,385,577.02				
<b>A. BEGINNING CASH</b>								
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment			40,330.00				1,098,829.00	1,098,829.00
Property Taxes	28,093.00						68,088.00	68,088.00
Miscellaneous Funds							0.00	0.00
Federal Revenue				173,931.00			173,931.00	173,931.00
Other State Revenue	37,580.00	49,319.00	260,217.21	558,222.00			1,067,883.00	1,067,883.00
Other Local Revenue	13,522.00	83,000.00		30,687.28			407,500.00	407,500.00
Interfund Transfers In		43,500.00	0.00	12,342.00			56,697.00	56,697.00
All Other Financing Sources	51,102.00	203,912.00	300,547.21	775,182.28	0.00	0.00	2,872,928.00	2,872,928.00
<b>TOTAL RECEIPTS</b>								
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	68,750.00	67,500.00	67,500.00	60,247.54			656,473.00	656,473.00
Classified Salaries	59,750.00	59,750.00	59,750.00	26,072.43			576,294.00	576,294.00
Employee Benefits	75,250.00	75,250.00	65,250.00	36,839.11			667,325.00	667,325.00
Books and Supplies	12,200.00	20,940.00	0.00	8,203.36			107,798.00	107,798.00
Services	22,850.00	14,750.00	20,700.00	239,417.58			660,523.00	660,523.00
Capital Outlay	7,500.00			7,000.00			35,000.00	35,000.00
Other Outgo				29,468.00			49,428.00	49,428.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>								
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not in Treasury				600.00			600.00	
Accounts Receivable		94,025.07		202,963.00			928,104.21	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>								
	0.00	94,025.07	0.00	203,563.00	0.00	0.00	928,704.21	
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable			(11,606.18)				51,209.54	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues				111,027.13			111,027.13	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>								
	0.00	0.00	(11,606.18)	111,027.13	0.00	0.00	162,236.67	
<b>Nonoperating</b>								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>								
	0.00	94,025.07	11,606.18	92,535.87	0.00	0.00	766,467.54	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(195,198.00)	59,747.07	98,953.39	460,470.13	0.00	0.00	886,554.54	120,087.00
<b>F. ENDING CASH (A + E)</b>								
	3,226,876.56	3,286,623.63	3,385,577.02	3,846,047.15			3,846,047.15	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

		July	August	September	October	November	December	January	February
		Beginning Balances (Ref. Only)							
Object	(Enter Month Name)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b>									
<b>A. BEGINNING CASH</b>									
9110	(Enter Month Name)	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15
<b>B. RECEIPTS</b>									
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	<b>TOTAL RECEIPTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
	Certificated Salaries								
	Classified Salaries								
	Employee Benefits								
	Books and Supplies								
	Services								
	Capital Outlay								
	Other Outgo								
	Interfund Transfers Out								
	All Other Financing Uses								
	<b>TOTAL DISBURSEMENTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
	Cash Not in Treasury								
	Accounts Receivable								
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
	Accounts Payable								
	Due To Other Funds								
	Current Loans								
	Unearned Revenues								
	Deferred Inflows of Resources								
	<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
	Suspense Clearing								
	<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
	<b>F. ENDING CASH (A + E)</b>	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>	9110	3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019							0.00	
Principal Apportionment	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		3,846,047.15	3,846,047.15	3,846,047.15	3,846,047.15			3,846,047.15	0.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								3,846,047.15	

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 sections 33129 and 42130.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 13, 2021 Signed: \_\_\_\_\_  
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

**QUALIFIED CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

**NEGATIVE CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Nona Griesert Telephone: (530) 993-1660, x-120  
Title: Director of Business Services/CBO E-mail: ngriesert@spjUSD.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (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	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	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 budget adoption.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.		X
4a	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 budget adoption.		X
4b	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 budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption 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 county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office 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 county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	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	2,752,841.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	311,260.00
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	35,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	222,375.00
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)				257,375.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	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)				2,184,206.00

		2021-22 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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.)	1,507,332.43	150,733,243.00
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)	1,507,332.43	150,733,243.00
B. Required effort (Line A.2 times 90%)	1,356,599.19	135,659,918.70
C. Current year expenditures (Line I.E and Line II.B)	2,184,206.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	135,659,918.70
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 Calculation Incomplete	
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%	100.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

**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) 140,116.00
- 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) 1,759,976.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.96%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	69,718.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	33,287.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	4,208.77
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)	107,213.77
9. Carry-Forward Adjustment (Part IV, Line F)	(12,869.24)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	94,344.53

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,043,663.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	375,415.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	317,092.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	16,121.00
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)	76,794.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,995.00
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)	542,454.00
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)	85,000.00
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)	48,665.23
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)	363,805.00
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)	0.00
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)	2,885,004.23

**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) 3.72%

**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](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 3.27%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>107,213.77</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(22,636.58)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(19,726.54)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.14%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.14%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.14%) times Part III, Line B19); zero if positive	<u>(25,738.48)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(25,738.48)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.82%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-12,869.24) is applied to the current year calculation and the remainder (\$-12,869.24) is deferred to one or more future years:	<u>3.27%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-8,579.49) is applied to the current year calculation and the remainder (\$-17,158.99) is deferred to one or more future years:	<u>3.42%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(12,869.24)</u>

Approved indirect cost rate: 3.14%  
Highest rate used in any program: 3.14%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3310	213,360.00	3,470.00	1.63%
01	3315	54,106.00	615.00	1.14%
01	3327	4,466.00	140.00	3.13%
01	3345	970.00	30.00	3.09%
01	5630	11,635.00	365.00	3.14%
01	6500	477,628.00	14,969.00	3.13%
01	6520	19,392.00	608.00	3.14%
01	6536	6,870.00	215.00	3.13%
01	6537	30,904.00	970.00	3.14%
01	6546	22,345.00	697.00	3.12%
01	6680	30,894.00	964.00	3.12%
01	6685	36,359.00	1,141.00	3.14%
01	7366	86,085.00	2,703.00	3.14%
01	7368	75,563.00	2,372.00	3.14%
01	7422	34,022.00	1,068.00	3.14%
01	7428	58,175.00	1,825.00	3.14%

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		16.26	0.00%	16.26	0.00%	16.26
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,166,917.00	2.48%	1,195,856.00	3.11%	1,233,047.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,397.00	0.00%	4,397.00	0.00%	4,397.00
4. Other Local Revenues	8600-8799	403,000.00	0.00%	403,000.00	0.00%	403,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	56,697.00	0.00%	56,697.00	0.00%	56,697.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(108,762.00)	101.39%	(219,040.00)	10.92%	(242,958.00)
6. Total (Sum lines A1 thru A5c)		1,522,249.00	-5.34%	1,440,910.00	0.92%	1,454,183.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				295,886.00		381,375.00
b. Step & Column Adjustment				8,695.00		7,546.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				76,794.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	295,886.00	28.89%	381,375.00	1.98%	388,921.00
2. Classified Salaries						
a. Base Salaries				324,124.00		370,049.00
b. Step & Column Adjustment				31,491.00		25,254.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				14,434.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	324,124.00	14.17%	370,049.00	6.82%	395,303.00
3. Employee Benefits	3000-3999	343,990.00	4.50%	359,486.00	3.99%	373,825.00
4. Books and Supplies	4000-4999	44,875.00	0.00%	44,875.00	0.00%	44,875.00
5. Services and Other Operating Expenditures	5000-5999	302,795.00	0.00%	302,795.00	0.00%	302,795.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(32,152.00)	-9.00%	(29,259.00)	0.00%	(29,259.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	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)						
11. Total (Sum lines B1 thru B10)		1,338,946.00	11.19%	1,488,749.00	3.17%	1,535,888.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		183,303.00		(47,839.00)		(81,705.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		3,590,517.00		3,773,820.00		3,725,981.00
2. Ending Fund Balance (Sum lines C and D1)						
		3,773,820.00		3,725,981.00		3,644,276.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	372,000.00		372,000.00		372,000.00
2. Unassigned/Unappropriated	9790	3,308,835.00		3,260,996.00		3,179,291.00
f. Total Components of Ending Fund Balance		3,773,820.00		3,725,981.00		3,644,276.00
(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)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	372,000.00		372,000.00		372,000.00
c. Unassigned/Unappropriated	9790	3,308,835.00		3,260,996.00		3,179,291.00
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,680,835.00		3,632,996.00		3,551,291.00
<b>F. ASSUMPTIONS</b>						
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.						
Salaries and Benefits were returned to the Unrestricted budget from the Restricted side due to COVID funding ending in out years.						

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	173,931.00	0.00%	173,931.00	0.00%	173,931.00
3. Other State Revenues	8300-8599	1,063,486.00	-13.83%	916,445.00	0.00%	916,445.00
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
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	108,762.00	101.39%	219,040.00	10.92%	242,958.00
6. Total (Sum lines A1 thru A5c)		1,350,679.00	-2.72%	1,313,916.00	1.82%	1,337,834.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				360,587.00		295,798.00
b. Step & Column Adjustment				12,005.00		12,456.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(76,794.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	360,587.00	-17.97%	295,798.00	4.21%	308,254.00
2. Classified Salaries						
a. Base Salaries				252,170.00		244,927.00
b. Step & Column Adjustment				7,191.00		6,059.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,434.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	252,170.00	-2.87%	244,927.00	2.47%	250,986.00
3. Employee Benefits	3000-3999	323,335.00	1.97%	329,708.00	1.64%	335,111.00
4. Books and Supplies	4000-4999	62,923.00	-16.83%	52,336.00	0.00%	52,336.00
5. Services and Other Operating Expenditures	5000-5999	357,728.00	-5.83%	336,888.00	0.00%	336,888.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	32,152.00	-9.00%	29,259.00	0.00%	29,259.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	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)						
11. Total (Sum lines B1 thru B10)		1,413,895.00	-7.07%	1,313,916.00	1.82%	1,337,834.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(63,216.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		63,216.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)						
		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
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
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						
		0.00		0.00		0.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service 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)						
<b>F. ASSUMPTIONS</b>						
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.						
Salaries and Benefits were returned to the Unrestricted budget from the Restricted side due to COVID funding ending in out years.						

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		16.26	0.00%	16.26	0.00%	16.26
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,166,917.00	2.48%	1,195,856.00	3.11%	1,233,047.00
2. Federal Revenues	8100-8299	173,931.00	0.00%	173,931.00	0.00%	173,931.00
3. Other State Revenues	8300-8599	1,067,883.00	-13.77%	920,842.00	0.00%	920,842.00
4. Other Local Revenues	8600-8799	407,500.00	0.00%	407,500.00	0.00%	407,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	56,697.00	0.00%	56,697.00	0.00%	56,697.00
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)		2,872,928.00	-4.11%	2,754,826.00	1.35%	2,792,017.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				656,473.00		677,173.00
b. Step & Column Adjustment				20,700.00		20,002.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	656,473.00	3.15%	677,173.00	2.95%	697,175.00
2. Classified Salaries						
a. Base Salaries				576,294.00		614,976.00
b. Step & Column Adjustment				38,682.00		31,313.00
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	576,294.00	6.71%	614,976.00	5.09%	646,289.00
3. Employee Benefits	3000-3999	667,325.00	3.28%	689,194.00	2.86%	708,936.00
4. Books and Supplies	4000-4999	107,798.00	-9.82%	97,211.00	0.00%	97,211.00
5. Services and Other Operating Expenditures	5000-5999	660,523.00	-3.16%	639,683.00	0.00%	639,683.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,428.00	0.00%	49,428.00	0.00%	49,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,752,841.00	1.81%	2,802,665.00	2.54%	2,873,722.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		120,087.00		(47,839.00)		(81,705.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,653,733.00		3,773,820.00		3,725,981.00
2. Ending Fund Balance (Sum lines C and D1)		3,773,820.00		3,725,981.00		3,644,276.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	372,000.00		372,000.00		372,000.00
2. Unassigned/Unappropriated	9790	3,308,835.00		3,260,996.00		3,179,291.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,773,820.00		3,725,981.00		3,644,276.00

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	372,000.00		372,000.00		372,000.00
c. Unassigned/Unappropriated	9790	3,308,835.00		3,260,996.00		3,179,291.00
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)		3,680,835.00		3,632,996.00		3,551,291.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		133.71%		129.63%		123.58%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties 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. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		2,752,841.00		2,802,665.00		2,873,722.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,752,841.00		2,802,665.00		2,873,722.00
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)		2,752,841.00		2,802,665.00		2,873,722.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		137,642.05		140,133.25		143,686.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		137,642.05		140,133.25		143,686.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					56,697.00	0.00		
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	10,697.00		
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					0.00	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								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
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					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								

First 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 6750	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								
651 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								
751 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,697.00</b>	<b>56,697.00</b>		

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: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the County Office's ADA Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form A) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)</b>				
Current Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2021-22)	20.43	20.43	0.0%	Met
1st Subsequent Year (2022-23)	20.43	20.43	0.0%	Met
2nd Subsequent Year (2023-24)	20.43	20.43	0.0%	Met
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
Current Year (2021-22)	16.26	16.26	0.0%	Met
1st Subsequent Year (2022-23)	16.26	16.26	0.0%	Met
2nd Subsequent Year (2023-24)	16.26	16.26	0.0%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)</b>				
Current Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

**1B. Comparison of County Office ADA to the Standard**

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)



**2. 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 budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the County Office's Projected Change in LCFF Revenue**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2021-22)	1,166,917.00		
1st Subsequent Year (2022-23)	1,189,617.00	1,195,856.00	0.5%	Met
2nd Subsequent Year (2023-24)	1,218,084.00	1,233,047.00	1.2%	Met

**2B. Comparison of County Office LCFF Revenue to the Standard**

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**3. CRITERION: Salaries and Benefits**

**STANDARD:** Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

**3A. Calculating the County Office's Projected Change in Salaries and Benefits**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	1,751,933.00	1,900,092.00	8.5%	Not Met
1st Subsequent Year (2022-23)	1,985,684.00	1,981,343.00	-0.2%	Met
2nd Subsequent Year (2023-24)	2,041,998.00	2,052,400.00	0.5%	Met

**3B. Comparison of County Office Salaries and Benefits to the Standard**

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

- 1a. **STANDARD NOT MET** - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal 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 salaries and benefits.

**Explanation:**  
(required if NOT met)

At the time of budget adoption there were several retirements that were not planned to be filled with new staff. The positions are being replaced and the costs of those positions for salary and benefits have been added back in to the current year budget for 21/22.

**4. 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 budget adoption.

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

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First 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 county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2021-22)	171,828.00	173,931.00	1.2%	No
1st Subsequent Year (2022-23)	171,828.00	173,931.00	1.2%	No
2nd Subsequent Year (2023-24)	171,828.00	173,931.00	1.2%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	911,413.00	1,067,883.00	17.2%	Yes
1st Subsequent Year (2022-23)	802,413.00	920,842.00	14.8%	Yes
2nd Subsequent Year (2023-24)	802,413.00	920,842.00	14.8%	Yes

**Explanation:**  
(required if Yes)

The current budget year 21/22 includes specific funding for the COVID pandemic. These funds are anticipated to be one time only and have been removed from both our year budgets in 22/23 and 23/24.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	407,500.00	407,500.00	0.0%	No
1st Subsequent Year (2022-23)	407,500.00	407,500.00	0.0%	No
2nd Subsequent Year (2023-24)	407,500.00	407,500.00	0.0%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	75,206.00	107,798.00	43.3%	Yes
1st Subsequent Year (2022-23)	75,206.00	97,211.00	29.3%	Yes
2nd Subsequent Year (2023-24)	75,206.00	97,211.00	29.3%	Yes

**Explanation:**  
(required if Yes)

Materials and Supplies budget has been increased due to increased needs for supplies to support distance learning, COVID-19 supplies and other student needs.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	520,420.00	660,523.00	26.9%	Yes
1st Subsequent Year (2022-23)	520,420.00	639,683.00	22.9%	Yes
2nd Subsequent Year (2023-24)	520,420.00	639,683.00	22.9%	Yes

**Explanation:**  
(required if Yes)

The increased need for services, which include contracted services for counseling and tutoring, related to the pandemic are continuing and anticipated to continue into the out years.

**4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2021-22)	1,490,741.00	1,649,314.00	10.6%	Not Met
1st Subsequent Year (2022-23)	1,381,741.00	1,502,273.00	8.7%	Not Met
2nd Subsequent Year (2023-24)	1,381,741.00	1,502,273.00	8.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2021-22)	595,626.00	768,321.00	29.0%	Not Met
1st Subsequent Year (2022-23)	595,626.00	736,894.00	23.7%	Not Met
2nd Subsequent Year (2023-24)	595,626.00	736,894.00	23.7%	Not Met

**4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 4A  
if NOT met)

**Explanation:**  
Other State Revenue  
(linked from 4A  
if NOT met)

The current budget year 21/22 includes specific funding for the COVID pandemic. These funds are anticipated to be one time only and have been removed from both out year budgets in 22/23 and 23/24.

**Explanation:**  
Other Local Revenue  
(linked from 4A  
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 4A  
if NOT met)

Materials and Supplies budget has been increased due to increased needs for supplies to support distance learning, COVID-19 supplies and other student needs.

**Explanation:**  
Services and Other Exps  
(linked from 4A  
if NOT met)

The increased need for services, which include contracted services for counseling and tutoring, related to the pandemic are continuing and anticipated to continue into the out years.

**5. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

**Determining the County Office'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 county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)			

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

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

N/A

**6. 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 county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

<sup>2</sup> A county office of education 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.

**6A. Calculating the County Office'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)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	133.7%	129.6%	123.6%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>44.6%</b>	<b>43.2%</b>	<b>41.2%</b>

**6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices 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 county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - 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		

**6C. Calculating the County Office'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	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2021-22)	183,303.00	1,338,946.00	N/A	Met
1st Subsequent Year (2022-23)	(47,839.00)	1,488,749.00	3.2%	Met
2nd Subsequent Year (2023-24)	(81,705.00)	1,535,888.00	5.3%	Met

**6D. Comparison of County Office Deficit Spending to the Standard**

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

- STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**7. CRITERION: Fund and Cash Balances**

**A. FUND BALANCE STANDARD:** Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

**7A-1. Determining if the County Office's County School Service 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 County School Service Fund Projected Year Totals (Form 01I, Line F2 )(Form MYPI, Line D2)	Status
Current Year (2021-22)	3,773,820.00	Met
1st Subsequent Year (2022-23)	3,725,981.00	Met
2nd Subsequent Year (2023-24)	3,644,276.00	Met

**7A-2. Comparison of the County Office's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected county school service 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 county school service fund cash balance will be positive at the end of the current fiscal year.

**7B-1. Determining if the County Office'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 County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	3,846,047.15	Met

**7B-2. Comparison of the County Office's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**  
(required if NOT met)

**8. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>3</sup>		County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$71,000 (greater of)		0	to \$6,317,999
4% or \$316,000 (greater of)		\$6,318,000	to \$15,794,999
3% or \$632,000 (greater of)		\$15,795,000	to \$71,078,000
2% or \$2,132,000 (greater of)		\$71,078,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

<sup>2</sup> A county office of education 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.

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in EC Section 2574, rounded to the nearest thousand.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	2,752,841	2,802,665	2,873,722
<b>County Office's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>



**8A. Calculating the County Office's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data are 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)	2,752,841.00	2,802,665.00	2,873,722.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	2,752,841.00	2,802,665.00	2,873,722.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	137,642.05	140,133.25	143,686.10
6. Reserve Standard - by Amount (From percentage level chart above)	71,000.00	71,000.00	71,000.00
7. <b>County Office's Reserve Standard</b> (Greater of Line A5 or Line A6)	<b>137,642.05</b>	<b>140,133.25</b>	<b>143,686.10</b>

**8B. Calculating the County Office'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 Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	372,000.00	372,000.00	372,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,308,835.00	3,260,996.00	3,179,291.00
4. County School Service 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
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	3,680,835.00	3,632,996.00	3,551,291.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	133.71%	129.63%	123.58%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>137,642.05</b>	<b>140,133.25</b>	<b>143,686.10</b>
Status:	Met	Met	Met

**8C. Comparison of County Office 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)

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**SUPPLEMENTAL INFORMATION**

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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 county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption 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 county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption 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 county office 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 county office 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 county school service fund to restricted resources in the county school service 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 budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service 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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(108,762.00)	(108,762.00)	0.0%	0.00	Met
1st Subsequent Year (2022-23)	(342,275.00)	(219,040.00)	-36.0%	(123,235.00)	Not Met
2nd Subsequent Year (2023-24)	(366,194.00)	(242,958.00)	-33.7%	(123,236.00)	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2021-22)	56,697.00	56,697.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	56,697.00	56,697.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	56,697.00	56,697.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
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

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

**S5B. Status of the County Office'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 county school service fund to restricted county school service fund programs have changed since budget adoption 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 county office's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

The one time awards received for COVID relief from federal and state sources have helped the county pay for costs that would have otherwise been included in program sources. The movement of these expenditures from program to COVID relief sources allowed for the reduction in contributions from the general unrestricted fund to the restricted resources. The COVID relief funding is not anticipated to continue into the out years and have been removed from those years, increasing the anticipated contribution.

1b. MET - Projected transfers in have not changed since budget adoption 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 budget adoption 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 budget adoption that may impact the county school service fund operational budget.

**Project Information:**  
(required if YES)

N/A

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current 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.

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

**S6A. Identification of the County Office's Long-term Commitments**

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

- 1. a. Does your county office 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 budget adoption? 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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund, Unrestricted		20,156

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
<b>TOTAL:</b>				<b>20,156</b>

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	16,910	20,156	0	0

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)
<b>Total Annual Payments:</b>	<b>16,910</b>	<b>20,156</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

**S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

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

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

Compensated absences increased in current budget year over prior year due to staff not utilizing compensated time off as typically seen in a normal school year. COVID-19 had an impact on staff taking vacations and otherwise utilizing their time off.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

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

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

2. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	103,374.00	103,374.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	103,374.00	103,374.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2018	Jun 30, 2018

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
  - Current Year (2021-22)
  - 1st Subsequent Year (2022-23)
  - 2nd Subsequent Year (2023-24)
- 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)
  - 1st Subsequent Year (2022-23)
  - 2nd Subsequent Year (2023-24)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
  - Current Year (2021-22)
  - 1st Subsequent Year (2022-23)
  - 2nd Subsequent Year (2023-24)
- d. Number of retirees receiving OPEB benefits
  - Current Year (2021-22)
  - 1st Subsequent Year (2022-23)
  - 2nd Subsequent Year (2023-24)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	13,703.00	13,703.00
1st Subsequent Year (2022-23)	13,703.00	13,703.00
2nd Subsequent Year (2023-24)	13,703.00	13,703.00
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)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	70,144.00	70,144.00
1st Subsequent Year (2022-23)	52,608.00	52,608.00
2nd Subsequent Year (2023-24)	35,072.00	35,072.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	4	4
1st Subsequent Year (2022-23)	3	3
2nd Subsequent Year (2023-24)	2	2

4. Comments:

N/A

**S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs**

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

1. a. Does your county office 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
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b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a
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c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a
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2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

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 budget adoption, 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 county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

**S8A. Cost Analysis of County Office'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 budget adoption?

No

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	5.0	5.5	5.5	5.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

No

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4,024

6. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0

0

0

**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)
Yes	Yes	Yes
122,561	122,561	122,561
62.0%	62.0%	62.0%
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

No	
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**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)
Yes	Yes	Yes
13,262	13,751	14,265
4.0%	4.0%	4.0%

**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)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

N/A

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**S8B. Cost Analysis of County Office'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 budget adoption?   
 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	9.7	10.1	10.1	10.1

1a. Have any salary and benefit negotiations been settled since budget adoption?  
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?  
 If Yes, complete questions 5 and 6.

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement: Begin Date:  End Date:

4. 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)?			

**One Year Agreement**

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

or

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

5. 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)
6. Amount included for any tentative salary schedule increases	0	0	0

**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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
21,965	21,965	21,965
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption 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:

No		
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**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)
Yes	Yes	Yes
21,293	17,019	12,428
6.0%	4.0%	3.0%

**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?

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

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

N/A

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**S8C. Cost Analysis of County Office'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 budget adoption?   
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	5.8	5.8	5.8	5.8

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, 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 Budget Adoption**

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases	0	0	0

**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?	Yes	Yes	Yes
2. Total cost of H&W benefits	87,680	87,680	87,680
3. Percent of H&W cost paid by employer	91.0%	91.0%	91.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	29,453	32,218	19,251
3. Percent change in step & column over prior year	6.0%	6.0%	4.0%

**Management/Supervisor/Confidential Other Benefits (mlleage, 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?	Yes	Yes	Yes
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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 county school service fund projected to have a negative fund balance at the end of the current fiscal year?

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.

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**ADDITIONAL FISCAL INDICATORS**

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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 A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
  
- A5. Has the county office 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?
  
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
  
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

N/A
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**End of County Office First Interim Criteria and Standards Review**

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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
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	46,357.00	0.00	58,745.00	0.00	37,065.00	160,052.00		302,219.00
2000-2999	Classified Salaries	10,752.00	0.00	0.00	0.00	7,996.00	148,672.00		167,420.00
3000-3999	Employee Benefits	12,209.00	0.00	21,439.00	0.00	14,365.00	174,440.00		222,453.00
4000-4999	Books and Supplies	31,915.00	0.00	0.00	0.00	0.00	1,330.00		33,245.00
5000-5999	Services and Other Operating Expenditures	82,257.00	0.00	544.00	0.00	139,470.00	6,870.00		229,141.00
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	183,490.00	0.00	80,728.00	0.00	198,896.00	491,364.00	0.00	954,478.00
7310	Transfers of Indirect Costs	17,459.00	0.00	0.00	0.00	645.00	3,610.00		21,714.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	17,459.00	0.00	0.00	0.00	645.00	3,610.00	0.00	21,714.00
	<b>TOTAL COSTS</b>	<b>200,949.00</b>	<b>0.00</b>	<b>80,728.00</b>	<b>0.00</b>	<b>199,541.00</b>	<b>494,974.00</b>	<b>0.00</b>	<b>976,192.00</b>
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	46,357.00	0.00	0.00	0.00	0.00	65,434.00		111,791.00
2000-2999	Classified Salaries	10,752.00	0.00	0.00	0.00	4,498.00	145,379.00		160,629.00
3000-3999	Employee Benefits	12,209.00	0.00	0.00	0.00	822.00	129,537.00		142,568.00
4000-4999	Books and Supplies	24,528.00	0.00	0.00	0.00	0.00	1,330.00		25,858.00
5000-5999	Services and Other Operating Expenditures	82,257.00	0.00	0.00	0.00	138,500.00	6,870.00		227,627.00
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	176,103.00	0.00	0.00	0.00	143,820.00	348,550.00	0.00	668,473.00
7310	Transfers of Indirect Costs	17,459.00	0.00	0.00	0.00	0.00	0.00		17,459.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	17,459.00	0.00	0.00	0.00	0.00	0.00	0.00	17,459.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>193,562.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143,820.00</b>	<b>348,550.00</b>	<b>0.00</b>	<b>685,932.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	<b>TOTAL COSTS</b>								<b>89,588.00</b> <b>775,520.00</b>



First 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	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	16,704.00		16,704.00
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	16,704.00	0.00	16,704.00
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	16,704.00	0.00	16,704.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								89,588.00
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)								19,174.00
	TOTAL COSTS								125,466.00

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

First Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2020-21 Actual Expenditures by LEA (LA-1)

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
<b>UNDPLICATED PUPIL COUNT</b>									
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	31,680.76	0.00	56,556.60	0.00	35,393.40	187,811.08		311,421.84
2000-2999	Classified Salaries	3,905.00	0.00	7,396.74	0.00	7,396.74	106,131.54		117,433.28
3000-3999	Employee Benefits	16,966.40	0.00	29,556.01	0.00	18,620.44	157,422.44		222,565.29
4000-4999	Books and Supplies	1,021.25	0.00	0.00	0.00	0.00	5,183.38		6,204.63
5000-5999	Services and Other Operating Expenditures	50,081.46	0.00	532.44	0.00	979.53	87,015.14		138,608.57
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	103,634.87	0.00	86,645.05	0.00	62,390.11	543,563.58	0.00	796,233.61
7310	Transfers of Indirect Costs	8,708.76	0.00	0.00	0.00	434.21	2,485.76		11,628.73
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)	18,124.61							18,124.61
	Total Indirect Costs	8,708.76	0.00	0.00	0.00	434.21	2,485.76	0.00	11,628.73
	TOTAL COSTS	112,343.63	0.00	86,645.05	0.00	62,824.32	546,049.34	0.00	807,862.34
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	54,906.60	0.00	35,393.40	113,011.90		203,311.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	3,458.96	4,877.14		8,336.10
3000-3999	Employee Benefits	0.00	0.00	19,976.16	0.00	12,393.81	52,297.19		84,667.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	481.61		481.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	532.44	0.00	979.53	0.00		1,511.97
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	75,415.20	0.00	52,225.70	170,667.84	0.00	298,308.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	434.21	2,485.76		2,919.97
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	434.21	2,485.76	0.00	2,919.97
	TOTAL BEFORE OBJECT 8980	0.00	0.00	75,415.20	0.00	52,659.91	173,153.60	0.00	301,228.71
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								109,115.08
	TOTAL COSTS								192,113.63

Sierra County Office of Education  
Sierra County  
First Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2020-21 Actual Expenditures by LEA (LA-1)

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
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	31,660.76	0.00	1,650.00	0.00	0.00	74,799.18		108,109.94
2000-2999	Classified Salaries	3,905.00	0.00	0.00	0.00	3,937.78	101,254.40		109,097.18
3000-3999	Employee Benefits	16,966.40	0.00	9,579.85	0.00	6,226.63	105,125.25		137,898.13
4000-4999	Books and Supplies	1,021.25	0.00	0.00	0.00	0.00	4,701.77		5,723.02
5000-5999	Services and Other Operating Expenditures	50,081.46	0.00	0.00	0.00	0.00	87,015.14		137,096.60
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	103,634.87	0.00	11,229.85	0.00	10,164.41	372,895.74	0.00	497,924.87
7310	Transfers of Indirect Costs	8,708.76	0.00	0.00	0.00	0.00	0.00		8,708.76
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)	18,124.61	0.00	0.00	0.00	0.00	0.00		18,124.61
	Total Indirect Costs	8,708.76	0.00	0.00	0.00	0.00	0.00		8,708.76
	TOTAL BEFORE OBJECT 8980	112,343.63	0.00	11,229.85	0.00	10,164.41	372,895.74	0.00	506,633.63
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								
<b>TOTAL COSTS</b>									
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
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	56.45	0.00	0.00	0.00	0.00	0.00		56.45
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	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
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
	TOTAL BEFORE OBJECT 8980	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								
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)								109,115.08
<b>TOTAL COSTS</b>									
									0.00
									109,171.53

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

**SELPA:** Sierra County (AW)

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:	State and Local	Local Only
<u>Marlene Mongolo, SELPA Director, Retired in 16/17 - Salary &amp; Benefits</u>	<u>85,515.26</u>	
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
<b>Total exempt reductions</b>	<b><u>85,515.26</u></b>	<b><u>0.00</u></b>

**SELPA:** Sierra County (AW)

**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)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
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).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(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:** Sierra County (AW)  
**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY14/15	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	976,192.00		
b. Less: Expenditures paid from federal sources	200,672.00		
c. Expenditures paid from state and local sources	775,520.00	469,747.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		469,747.00	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	775,520.00	384,231.74	391,288.26

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 FY14/15	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	976,192.00		
b. Less: Expenditures paid from federal sources	200,672.00		
c. Expenditures paid from state and local sources	775,520.00	469,747.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		469,747.00	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	775,520.00	384,231.74	
d. Special education unduplicated pupil count	67.00	38.00	
e. Per capita state and local expenditures (A2c/A2d)	11,574.93	10,111.36	1,463.57

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: Sierra County (AW)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps.	Comparison Year	Difference
	FY 2021-22	FY 14/15	
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	125,466.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	125,466.00	45,088.00	80,378.00

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	FY 14/15	
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	125,466.00	111,940.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		111,940.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	125,466.00	111,940.00	
b. Special education unduplicated pupil count	67	38	
c. Per capita local expenditures (B2a/B2b)	1,872.63	2,945.79	(1,073.16)

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.

Nona Griesert  
Contact Name

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

Director of Business Services/CBO  
Title

ngriesert@spjUSD.org  
Email Address

First Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2021-22 Projected Expenditures by SELPA (SP-1)

Sierra County Office of Education  
Sierra County

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00



First Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2021-22 Projected Expenditures by SELPA (SP-I)

Sierra County Office of Education  
Sierra County

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
<b>PROJECTED EXPENDITURES - Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					
					0

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

**Educator Effectiveness Block Grant 2021  
Expenditure Plan Template**

<b>LEA Name:</b>	Sierra County Office of Education
<b>Contact Name:</b>	Nona Griesert
<b>Email Address:</b>	<a href="mailto:ngriesert@spjUSD.org">ngriesert@spjUSD.org</a>
<b>Phone Number:</b>	(530)993-1660

<b>Total Amount of funds received by the LEA:</b>	\$ 10,340.00
<b>Date of Public Meeting prior to Adoption:</b>	November 9, 2021
<b>Date of adoption at a public meeting:</b>	December 13, 2021

[EC 41480](#)

(a)(2) A school district, county office of education, charter school, or state special school may expend the funds received pursuant to this subdivision from the 2021–22 fiscal year to the 2025–26 fiscal year, inclusive. School districts, county offices of education, charter schools, and state special schools **shall coordinate the use of any federal funds received under Title II of the federal Every Student Succeeds Act of 2015 (Public Law 114–95) to support teachers and administrators with the expenditure of funds received pursuant to this subdivision.**

(b) A school district, county office of education, charter school, or state special school shall expend funds apportioned pursuant to this section to provide professional learning for **teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils,** with a focus on any of the following areas:

**(1) Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision-making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.**

<b>Planned Activity</b>	<b>Budgeted 2021-22</b>	<b>Budgeted 2022-23</b>	<b>Budgeted 2023-24</b>	<b>Budgeted 2024-25</b>	<b>Budgeted 2025-26</b>	<b>Total Budgeted per Activity</b>
Coaching, mentoring staff	\$ 10,340.00	\$ -	\$ -	\$ -	\$ -	\$ 10,340.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ 10,340.00	\$ -	\$ -	\$ -	\$ -	\$ 10,340.00

**(2) Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.**

<b>Planned Activity</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>per Activity</b>
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**(3) Practices and strategies that reengage pupils and lead to accelerated learning.**

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**(4) Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.**

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**(5) Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.**

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**(6) Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.**

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**(7) Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.**

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**(8) New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).**

(c) To ensure professional development meets educator and pupil needs, local educational agencies are encouraged to allow schoolsite and content staff to identify the topic or topics of professional learning. Professional learning provided pursuant to this section shall do both of the following:

(1) Be content focused, incorporate active learning, support collaboration, use models of effective practice, provide coaching and expert support, offer feedback and reflection, and be of sustained duration.

(2) As applicable, be aligned to the academic content standards adopted pursuant to Sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.4, 60605.8, and 60605.11, and the model curriculum adopted pursuant to Section 51226.7, as those sections read on June 30, 2020, and former Section 60605.85, as that section read on June 30, 2014.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**(9) Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.**

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**(10) Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.**

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal for this section:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Summary of Expenditures**

Section Totals	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Subtotal Section (1)	\$ 10,340.00	\$ -	\$ -	\$ -	\$ -	\$ 10,340.00
Subtotal Section (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Section (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Section (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Section (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Section (6)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Section (7)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Section (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Section (9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Section (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals By Year:	\$ 10,340.00	\$ -	\$ -	\$ -	\$ -	

<b>Total Planned Expenditures by the LEA:</b>
\$ 10,340.00

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS  
SIERRA COUNTY BOARD OF EDUCATION AND  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD  
TENTATIVE AGREEMENT

SIERRA-PLUMAS TEACHERS ASSOCIATION  
2021-2022 & 2022-2023 SALARY AND WAGES

**Article 19, Wages**

Proposed: The Sierra County Office of Education and Sierra-Plumas Joint Unified School District SPTA Employees propose the revised Salary Schedules EFFECTIVE JULY 1, 2021, as follows:

1. Salary schedule increase of 5.07% retroactive to July 1, 2021 for the current fiscal year 2021/22.
2. Salary schedule increase for FY 2022/23 to salary schedule equivalent to the State of California funded statutory COLA applied to the Local Control Funding Formula (LCFF) for FY 2022/23 (currently estimated by the Department of Finance to be 2.48%, however the parties acknowledge this percentage could increase or decrease), ongoing, effective July 1, 2022.
3. Review, discuss, and modify if needed 2021/22 COVID-19 MOU per terms of agreement.
4. Increase dental coverage to the "unlimited plan". No increase to Health & Welfare contribution from SCOE/SPJUSD. (NOTE: all bargaining units within the district must agree to the acceptance of this change).

Increase in monthly costs:

<u>Comp</u>	<u>EE</u>	<u>EE+1</u>	<u>EE+F</u>
\$41	\$21	\$40	\$56

5. Add "JUNETEENTH" to the paid school holiday schedule.
6. No other changes to Health & Welfare Benefits

**Response:** The Sierra County Superintendent and Sierra-Plumas Joint Unified School District Employers agree to the salary schedule changes as stated above effective July 1, 2021. The Employers also agree to the change in dental insurance coverage from the present plan to the "unlimited plan". No increase to Health & Welfare contribution from SCOE/SPJUSD

**Employee Response:** Sierra County Superintendent and Sierra-Plumas SPTA Employees agree to the salary schedule changes as stated above. The change to dental coverage to the "unlimited plan" is also accepted effective January 1, 2022 or as soon as possible.

The Employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education, and Sierra-Plumas Joint Unified Governing Board and Sierra-Plumas Joint Unified School District SPTA Employees, to close 2021-2022 & 2022-2023 school year negotiations through June 30, 2023. Nothing shall preclude the parties from meeting and conferring by mutual consent

Accepted and Ratified for SPTA Employees

  
Laurie Peterson, President SPTA      Date: 12/13/21

Accepted and Ratified for the Employer

\_\_\_\_\_  
James Berardi      Date  
Superintendent, Sierra County Office of Education  
Superintendent, Sierra-Plumas Joint Unified School District



**Sierra-Plumas Teachers Association**  
**2021-22 & 2022-23 Settlement Counter Proposal**  
**12/7/2021**

1. Salary increase for FY 2021/22 to salary schedule of 5.07%, ongoing, retroactive to July 1, 2021.
2. Salary increase for FY 2022/23 to salary schedule of 2.48% equivalent to the State of California funded Statutory COLA applied to the Local Control Funding Formula (LCFF) for FY 2022/23 (currently estimated by Department of Finance to be 2.48% however, the Parties acknowledge this percentage could decrease or increase), ongoing, effective July 1, 2022.
3. Review, discuss, and modify if needed 2021/22 Covid-19 MOU per terms of the agreement.
4. Review, discuss, modify if needed SPTA Bargaining Agreement.
5. Increase dental coverage to "unlimited plan". No increase to H&W contribution from District. (NOTE: All bargaining units within the district must agree to the acceptance of this change)

Increase in monthly costs:

<u>Comp</u>	<u>EE</u>	<u>EE+1</u>	<u>EE+F</u>
\$41	\$21	\$40	\$56

6. Add "Juneteenth" holiday to school holidays.
7. No other changes to Health and Welfare benefits.

This counter proposal is offered this day, December 7, 2021. The offer is pending final ratification from both parties. This Agreement closes all negotiations over Salary and Health and Welfare benefits for both the 2021-22 and 2022-23 school years. The Parties agree to begin bargaining other language Sunshined by SPTA (see #4 above) no later than February of 2022.

For the District:

  
James Berardi, Superintendent of SPJUSD

For the Association:

  
Laurie Petterson, President SPTA

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS  
SIERRA COUNTY BOARD OF EDUCATION AND  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

**COMPLETION OF BARGAINING**

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT AND  
SIERRA COUNTY OFFICE OF EDUCATION


SIERRA PLUMAS TEACHERS ASSOCIATION EMPLOYEES  
FOR 2021-2022 & 2022-2023 SALARY AND BENEFITS

By mutual agreement with Sierra County Office of Education SPTA Employees and Sierra-Plumas SPTA Employees Associations and Sierra County Superintendent of Schools, Sierra County Board of Education, and Sierra-Plumas Joint Unified School District Governing Board, this Agreement shall conclude 2021-2022 and 2022-2023 school year negotiations through June 30, 2023.

The SIERRA-PLUMAS SPTA EMPLOYEES voluntarily accept and ratify the Tentative Agreement for the 2021-2022 & 2022-2023 school years.

Accepted and Ratified  
For the SPTA Employees:

Accepted and Adopted  
For the Employer(s):

  
\_\_\_\_\_  
Laurie Petterson, President - SPTA  
Date: 12/9/21

\_\_\_\_\_  
James Berardi  
Superintendent  
Sierra County Office of Education  
Sierra-Plumas Joint Unified School District  
Date

\_\_\_\_\_  
Michael I. Moore, President  
Sierra-Plumas Joint Unified School District  
Governing Board  
Date

\_\_\_\_\_  
Patricia Hall, President  
Sierra County Board of Education  
Date

Date presented to the Governing Board: \_\_\_\_\_

Date adopted by the Governing Board: \_\_\_\_\_

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS  
SIERRA COUNTY BOARD OF EDUCATION AND  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD  
TENTATIVE AGREEMENT

SIERRA-PLUMAS ADMINISTRATIVE EMPLOYEES ASSOCIATION  
2021-2022 & 2022-2023 SALARY AND WAGES

**Article 19, Wages**

Proposed: The Sierra County Office of Education and Sierra-Plumas Joint Unified School District ADMINISTRATIVE Employees propose the revised Salary Schedules EFFECTIVE JULY 1, 2021, as follows:

1. Salary schedule increase of 5.07% retroactive to July 1, 2021 for the current fiscal year 2021/22.
2. Salary schedule increase for FY 2022/23 to salary schedule equivalent to the State of California funded statutory COLA applied to the Local Control Funding Formula (LCFF) for FY 2022/23 (currently estimated by the Department of Finance to be 2.48%, however the parties acknowledge this percentage could increase or decrease), ongoing, effective July 1, 2022.
3. Review, discuss, and modify if needed 2021/22 COVID-19 MOU per terms of agreement.
4. Increase dental coverage to the "unlimited plan". No increase to Health & Welfare contribution from SCOE/SPJUSD. (NOTE: all bargaining units within the district must agree to the acceptance of this change).

Increase in monthly costs:

<u>Comp</u>	<u>EE</u>	<u>EE+1</u>	<u>EE+F</u>
\$41	\$21	\$40	\$56


5. Add "JUNETEENTH" to the paid school holiday schedule.
6. No other changes to Health & Welfare Benefits

Response: **The Sierra County Superintendent and Sierra-Plumas Joint Unified School District Employers agree to the salary schedule changes as stated above effective July 1, 2021. The Employers also agree to the change in dental insurance coverage from the present plan to the "unlimited plan". No increase to Health & Welfare contribution from SCOE/SPJUSD**

Employee Response: **Sierra County Superintendent and Sierra-Plumas Administrative Employees agree to the salary schedule changes as stated above. The change to dental coverage to the "unlimited plan" is also accepted effective January 1, 2022 or as soon as possible.**

The Employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education, and Sierra-Plumas Joint Unified Governing Board and Sierra-Plumas Joint Unified School District Administrative Employees, to close 2021-2022 & 2022-2023 school year negotiations through June 30, 2023. Nothing shall preclude the parties from meeting and conferring by mutual consent

Accepted and Ratified for SPTA Employees:

  
Andrea White, Administrative Representative      Date

Accepted and Ratified for the Employer

\_\_\_\_\_  
James Berardi      Date  
Superintendent, Sierra County Office of Education  
Superintendent, Sierra-Plumas Joint Unified School District

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS  
SIERRA COUNTY BOARD OF EDUCATION AND  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

**COMPLETION OF BARGAINING**

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT AND  
SIERRA COUNTY OFFICE OF EDUCATION

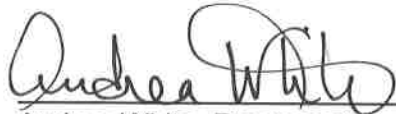
SIERRA-PLUMAS ADMINISTRATIVE EMPLOYEES  
FOR 2021-2022 & 2022-2023 SALARY AND BENEFITS

By mutual agreement with Sierra County Office of Education ADMINISTRATIVE Employees and Sierra-Plumas ADMINISTRATIVE Employees Associations and Sierra County Superintendent of Schools, Sierra County Board of Education, and Sierra-Plumas Joint Unified School District Governing Board, this Agreement shall conclude 2021-2022 and 2022-2023 school year negotiations through June 30, 2023.

The SIERRA-PLUMAS ADMINISTRATIVE EMPLOYEES voluntarily accept and ratify the Tentative Agreement for the 2021-2022 & 2022-2023 school years.

Accepted and Ratified  
For the ADMINISTRATIVE Employees:

Accepted and Adopted  
For the Employer(s):



Andrea White, Representative  
Date: 12-08-21

\_\_\_\_\_  
James Berardi  
Superintendent  
Sierra County Office of Education  
Sierra-Plumas Joint Unified School District

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michael I. Moore, President  
Sierra-Plumas Joint Unified School District  
Governing Board

\_\_\_\_\_  
Date

\_\_\_\_\_  
Patricia Hall, President  
Sierra County Board of Education

\_\_\_\_\_  
Date

Date presented to the Governing Board: \_\_\_\_\_

Date adopted by the Governing Board: \_\_\_\_\_

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS  
 SIERRA COUNTY BOARD OF EDUCATION AND  
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD  
TENTATIVE AGREEMENT  
 SIERRA-PLUMAS CONFIDENTIAL EMPLOYEES ASSOCIATION  
 2021-2022 & 2022-2023 SALARY AND WAGES

**Article 19, Wages**

Proposed: The Sierra County Office of Education and Sierra-Plumas Joint Unified School District CONFIDENTIAL Employees propose the revised Salary Schedules EFFECTIVE JULY 1, 2021, as follows:

1. Salary schedule increase of 5.07% retroactive to July 1, 2021 for the current fiscal year 2021/22.
2. Salary schedule increase for FY 2022/23 to salary schedule equivalent to the State of California funded statutory COLA applied to the Local Control Funding Formula (LCFF) for FY 2022/23 (currently estimated by the Department of Finance to be 2.48%, however the parties acknowledge this percentage could increase or decrease), ongoing, effective July 1, 2022.
3. Review, discuss, and modify if needed 2021/22 COVID-19 MOU per terms of agreement.
4. Increase dental coverage to the "unlimited plan". No increase to Health & Welfare contribution from SCOE/SPJUSD. (NOTE: all bargaining units within the district must agree to the acceptance of this change).

Increase in monthly costs:

<u>Comp</u>	<u>EE</u>	<u>EE+1</u>	<u>EE+F</u>
\$41	\$21	\$40	\$56

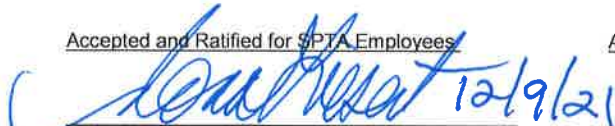
5. Add "JUNETEENTH" to the paid school holiday schedule.
6. No other changes to Health & Welfare Benefits

**Response:** The Sierra County Superintendent and Sierra-Plumas Joint Unified School District Employers agree to the salary schedule changes as stated above effective July 1, 2021. The Employers also agree to the change in dental insurance coverage from the present plan to the "unlimited plan". No increase to Health & Welfare contribution from SCOE/SPJUSD

**Employee Response:** Sierra County Superintendent and Sierra-Plumas Confidential Employees agree to the salary schedule changes as stated above. The change to dental coverage to the "unlimited plan" is also accepted effective January 1, 2022 or as soon as possible.

The Employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education, and Sierra-Plumas Joint Unified Governing Board and Sierra-Plumas Joint Unified School District Confidential Employees, to close 2021-2022 & 2022-2023 school year negotiations through June 30, 2023. Nothing shall preclude the parties from meeting and conferring by mutual consent

Accepted and Ratified for SPTA Employees

  
 Nona Griesert, Confidential Representative      Date

Accepted and Ratified for the Employer

James Berardi      Date  
 Superintendent, Sierra County Office of Education  
 Superintendent, Sierra-Plumas Joint Unified School District

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS  
SIERRA COUNTY BOARD OF EDUCATION AND  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

**COMPLETION OF BARGAINING**

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT AND  
SIERRA COUNTY OFFICE OF EDUCATION


SIERRA-PLUMAS CONFIDENTIAL EMPLOYEES  
FOR 2021-2022 & 2022-2023 SALARY AND BENEFITS

By mutual agreement with Sierra County Office of Education Confidential Employees and Sierra-Plumas Confidential Employees Associations and Sierra County Superintendent of Schools, Sierra County Board of Education, and Sierra-Plumas Joint Unified School District Governing Board, this Agreement shall conclude 2021-2022 and 2022-2023 school year negotiations through June 30, 2023.

The SIERRA-PLUMAS CLASSIFIED EMPLOYEES voluntarily accept and ratify the Tentative Agreement for the 2021-2022 & 2022-2023 school years.

Accepted and Ratified  
For the CONFIDENTIAL Employees:

Accepted and Adopted  
For the Employer(s):

  
\_\_\_\_\_  
Nona Griesert, Representative  
Date: 12/7/21

\_\_\_\_\_  
James Berardi  
Superintendent  
Sierra County Office of Education  
Sierra-Plumas Joint Unified School District

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michael I. Moore, President  
Sierra-Plumas Joint Unified School District  
Governing Board

\_\_\_\_\_  
Date

\_\_\_\_\_  
Patricia Hall , President  
Sierra County Board of Education

\_\_\_\_\_  
Date

Date presented to the Governing Board: \_\_\_\_\_

Date adopted by the Governing Board: \_\_\_\_\_

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS  
SIERRA COUNTY BOARD OF EDUCATION AND

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

TENTATIVE AGREEMENT

SIERRA-PLUMAS CLASSIFIED EMPLOYEES ASSOCIATION  
2021-2022 & 2022-2023 SALARY AND WAGES

**Article 19, Wages**

Proposed: The Sierra County Office of Education and Sierra-Plumas Joint Unified School District CLASSIFIED Employees propose the revised Salary Schedules EFFECTIVE JULY 1, 2021, as follows:

1. Salary schedule increase of 5.07% retroactive to July 1, 2021 for the current fiscal year 2021/22.
2. Salary schedule increase for FY 2022/23 to salary schedule equivalent to the State of California funded statutory COLA applied to the Local Control Funding Formula (LCFF) for FY 2022/23 (currently estimated by the Department of Finance to be 2.48%, however the parties acknowledge this percentage could increase or decrease), ongoing, effective July 1, 2022.
3. Increase dental coverage to the "unlimited plan". No increase to Health & Welfare contribution from SCOE/SPJUSD. (NOTE: all bargaining units within the district must agree to the acceptance of this change).

Increase in monthly costs:

<u>Comp</u>	<u>EE</u>	<u>EE+1</u>	<u>EE+F</u>
\$41	\$21	\$40	\$56

4. Add "JUNETEENTH" to the paid school holiday schedule.
5. No other changes to Health & Welfare Benefits

Response: The Sierra County Superintendent and Sierra-Plumas Joint Unified School District Employers agree to the salary schedule changes as stated above effective July 1, 2021. The Employers also agree to the change in dental insurance coverage from the present plan to the "unlimited plan". No increase to Health & Welfare contribution from SCOE/SPJUSD.

Employee Response: Sierra County Superintendent and Sierra-Plumas Classified Employees Association agree to the salary schedule changes as stated above. The change to dental coverage to the "unlimited plan" is also accepted effective January 1, 2022 or as soon as possible.

The Employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education, and Sierra-Plumas Joint Unified Governing Board and Sierra-Plumas Classified Employees Association that negotiations will remain open for the 2021-2022 & 2022-2023 school years to negotiate further changes to the salary schedules due to the California minimum wage increase. Nothing shall preclude the parties from meeting and conferring by mutual consent.

Accepted and Ratified for S-PCEA Employees

Accepted and Ratified for the Employer

Stacey Hood, S-PCEA Representative

Date

James Berardi

Date

Superintendent, Sierra County Office of Education  
Superintendent, Sierra-Plumas Joint Unified School District

Accepted and Ratified for S-PCEA Employees

Richard Jaquez, S-PCEA Representative

Date

CLASSIFIED: Negotiation/Tentative Agreement December 13, 2021

# CSBA POLICY GUIDE SHEET

## December 13, 2021

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

### **NEW to SCOE/SPJUSD - Board Policy 6120 - Response to Instruction and Intervention**

Policy updated to emphasize the importance of learning and behavioral outcomes and progress monitoring as it relates to response to instruction and intervention (RtI<sup>2</sup>), reference multi-tiered system of supports (MTSS) and the integration of RtI<sup>2</sup> into such frameworks, expand the list of individuals that may be included in designing the district's RtI<sup>2</sup> system, add the examination of student social-emotional well-being as one of the bases for design, provide more detail regarding strategies and interventions including ten core components of the RtI<sup>2</sup> model identified by the California Department of Education, and that RtI<sup>2</sup> may be utilized as one component when considering the referral of a student for evaluation for special education or other services.

### **Board Policy 6146.1 - High School Graduation Requirements**

Policy updated to clarify requirements for mathematics coursework, reflect **NEW LAW (AB 104, 2021)** which requires districts to exempt a student from district graduation requirements if the student was in the third or fourth year of high school during the 2020–21 school year and is not on track to graduate in four years, and to provide a student who was enrolled in the third or fourth year of high school during the 2020–21 school year and is not on track to graduate in the 2020–21 or 2021–22 school years the opportunity to complete the statewide coursework required for graduation, which may include, but is not limited to, completion of the coursework through a fifth year of instruction, credit recovery, or other opportunity to complete the required coursework.

### **Administrative Regulation 6146.1 - High School Graduation Requirements**

Regulation updated to include material regarding the provision of information about graduation requirements and credit recovery opportunities to students, parents/guardians, and the public, and to reflect requirements regarding the provision of notice to eligible students about the availability of exemptions from local graduation requirements when applicable.

### **Board Policy 6164.4 - Identification and Evaluation of Individuals for Special Education**

Policy updated to reference the U.S. Department of Education's (USDOE) Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act which reaffirms the obligation to fully implement the Individuals with Disabilities Education Act (IDEA) during the COVID-19 pandemic, including the requirement to meet child find obligations, and encourages districts to reexamine the efficacy of existing child find practices in light of the educational disruptions caused by the COVID-19 pandemic.

### **Administrative Regulation 6164.4 - Identification and Evaluation of Individuals for Special Education**

Regulation updated to reference USDOE's Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act which recommends that districts undertake new child find activities in light of the educational disruptions caused by the COVID-19 pandemic and emphasizes that students who are experiencing long-term COVID effects be referred for special education evaluation if their symptoms are adversely impacting their ability to participate and learn in the general curriculum. Regulation also updated to provide that the child find process includes the collection and screening of data to determine if students are making adequate progress, to include the district's obligation to ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation of response to intervention strategies, clarify material regarding referrals for initial evaluations, evaluation plans and informed parent/guardian consent, reflect the timeline for the determination of whether the student is eligible for special education and the educational needs of the student and when an Individualized Education Program (IEP) meeting and the development of an IEP occurs, clarify the qualifications of personnel who administer evaluations and reevaluations, add that the normal process of second-language acquisition as well as manifestations of dialect and social linguistic variance not be diagnosed as a disabling condition, and clarify material regarding Independent Educational Evaluations. Regulation also updated to reference M.M. v. Lafayette School District, a Ninth Circuit Court of Appeals decision which held that the district violated IDEA when it failed to provide parents with their child's response to instruction (RTI) data when seeking informed consent for an initial evaluation.



**Board Policy 6164.5 - Student Success Teams**

Policy updated to reference that the student success team (SST) process is not required by law and that the policy reflects best practices, clarify those who are encouraged to collaborate in SSTs, include social and emotional difficulties when evaluating the strengths and needs of students and establishing interventions, emphasize the importance of each student maximizing their potential, specify who may refer students to SSTs, add types of materials appropriate for collection, analysis and review by the SST, provide for the development of a plan to support the student and adjustments to such plan, reflect that the SST process shall not delay or deny a referral for evaluation for eligibility for special education, reference MTSS and the integration of SSTs with such supports, and add staff development which may be provided to strengthen the effectiveness of SSTs.

**Administrative Regulation 6164.5 - Student Success Teams**

Regulation updated to reference that the SST process is not required by law and that the regulation reflects best practices, emphasize the importance of school counselors in the SST membership, provide that the makeup of each individual SST is at the district's discretion, reference the ability of districts to appoint a districtwide or schoolwide SST coordinator, identify teachers specifically as school staff with whom consultation may occur, add types of materials appropriate for collection to inform SST members, and add the development of a plan, and adjustments to the plan and related interventions, as one of the SST responsibilities.

**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Policy 6120: Response to Instruction and Intervention**

**Status: NEW**

Note: The following policy is **optional** and should be modified to reflect district practice.

Response to instruction and intervention (RtI<sup>2</sup>) is a strategy of organizing instruction and support resources in the general education program to help improve learning and behavioral outcomes for all students. It allows for, based on individual student needs, early identification, intensive instruction and intervention, and progress monitoring for students who are struggling academically and/or behaviorally.

Multi-Tiered System of Supports (MTSS) is described by the California Department of Education (CDE) as an integrated, comprehensive framework for districts that focuses on common core state standards, core instruction, differentiated and student-centered learning, individualized student needs, and the alignment of supports necessary for academic, behavioral, and social success. MTSS is connected to the eight state priorities in the local control and accountability plan, and encompasses inclusive academic instruction as reflected in the California state standards and frameworks, RtI<sup>2</sup>, behavior instruction such as positive behavioral interventions and supports and restorative practices, and social-emotional learning. Districts that have an established MTSS may integrate the RtI<sup>2</sup> system into such framework.

The Governing Board desires to improve learning and behavioral outcomes for all students by providing a high-quality, data-driven educational program that meets the learning and behavioral needs of each student and reduces disparities in achievement among subgroups of students. Students who are not making academic progress pursuant to district measures of performance and/or are struggling behaviorally shall receive intensive instruction and intervention supports designed to meet individual learning needs, with progress monitored.

*(cf. 0000 - Vision)*

*(cf. 0200 - Goals for the School District)*

*(cf. 0415 - Equity)*

*(cf. 0460 - Local Control and Accountability Plan)*

*(cf. 6000 - Concepts and Roles)*

*(cf. 6011- Academic Standards)*

The Superintendent or designee shall convene a team that may include, as appropriate, staff with knowledge of curriculum and instruction, student services, special education, and instructional and behavioral support, certificated personnel, other district staff, and parents/guardians to assist in designing the district's Response to Instruction and Intervention (RtI<sup>2</sup>) system, based on an examination of indicators of district and schoolwide student achievement and social-emotional well-being.

*(cf. 0500 - Accountability)*

*(cf. 4115 - Evaluation/Supervision)*

*(cf. 5123 - Promotion/Acceleration/Retention)*

*(cf. 5147 - Dropout Prevention)*

*(cf. 6164.2 - Guidance/Counseling Services)*

*(cf. 6171 - Title I Programs)*

*(cf. 6174 - Education for English Learners)*

*(cf. 6179 - Supplemental Instruction)*

The district's RtI<sup>2</sup> system shall include instructional strategies and interventions with demonstrated effectiveness and be aligned with the district curriculum and assessments. The Superintendent or designee may conduct ongoing screening to determine student needs, analyze data, identify interventions for students not making adequate academic progress, monitor the effectiveness of the interventions, and adjust interventions according to efficacy.

*(cf. 6141 - Curriculum Development and Evaluation)*

*(cf. 6142.91 - Reading/Language Arts Instruction)*

*(cf. 6142.92 - Mathematics Instruction)*

*(cf. 6162.5 - Student Assessment)*

*(cf. 6162.51 - State Academic Achievement Tests)*

*(cf. 6190 - Evaluation of the Instructional Program)*

The district's RtI<sup>2</sup> system shall include research-based, standards-based, culturally relevant instruction for students in the general education program; universal screening and continuous classroom monitoring to determine students' needs and to identify those students who are not making progress; criteria for determining the types and levels of interventions to be provided; and subsequent monitoring of student progress to determine the effectiveness of the intervention and to make changes as needed.

Note: CDE has identified ten core components of the RtI<sup>2</sup> model, reflected below in Item #s 1-10. CDE's web site contains resources for each listed component. The remainder of this policy reflects these core components and should be modified to reflect district practice.

Additionally, the districts RtI<sup>2</sup> system shall provide for:

1. High-quality classroom instruction
2. High expectations  
*(cf. 6173 - Education for Homeless Children)*  
*(cf. 6173.1 - Education for Foster Youth)*  
*(cf. 6173.2 - Education of Children of Military Families)*
3. Assessments and data collection
4. Problem-solving systems approach
5. Research-based interventions
6. Positive behavioral support
7. Fidelity of program implementation
8. Staff development and collaboration, which may include training in the use of assessments, data analysis, research-based instructional practices and strategies and emphasize a collaborative approach of professional learning communities among teachers within and across grade spans  
*(cf. 4131 - Staff Development)*  
*(cf. 4231 - Staff Development)*  
*(cf. 4331 - Staff Development)*

9. Parent/guardian and family involvement, including collaboration and engagement

The Superintendent or designee shall ensure that parents/guardians are involved at all stages of the instructional, intervention, and progress monitoring process. Parents/guardians shall be kept informed of the services that have and will be provided, the strategies being used to increase the student's rate of learning, the supports provided to improve behavioral difficulties, and the performance data that has and will be collected.

*(cf. 5020 - Parent Rights and Responsibilities)*

*(cf. 6020 - Parent Involvement)*

Note: RtI2 may reduce referrals for special education, including a reduction in the disproportionate representation of certain subpopulations of students identified as needing special education. As part of the state's Quality Assurance Process, CDE will examine whether districts have a disproportionate representation of racial and ethnic groups in special education and related services that is the result of inappropriate identification.

However, the U.S. Department of Education's Office of Special Education Programs Memorandum 11-07 states that districts have an obligation to ensure that evaluations of students suspected of having learning disabilities are not delayed or denied due to implementation of response to intervention (RTI) strategies. Additionally, in M.M. v. Lafayette School District, the Ninth Circuit Court of Appeals held that the district violated the Individuals with Disabilities Education Act procedural requirements by failing to ensure that RTI data was documented and carefully considered by the entire individualized education program team, and failing to provide the parents with the RTI data, resulting in the parents being unable to give informed consent for both the initial evaluation and the special education services, even when the district did not use the RTI data to determine eligibility. See AR 6164.4 - Identification and Evaluation of Individuals for Special Education.

10. Consideration of further evaluation utilizing RtI<sup>2</sup> data

The RtI<sup>2</sup> system may be utilized as one component when considering the referral of a student for evaluation for special education or other services.

*(cf. 6159 - Individualized Education Program)*

*(cf. 6159.4 - Behavioral Interventions for Special Education Students)*

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*

*(cf. 6164.5 - Student Success Teams)*

*(cf. 6164.6 - Identification and Education Under Section 504)*

*Legal Reference:*

EDUCATION CODE

56329 *Assessment, written notice to parent*

56333-56338 *Eligibility for specific learning disabilities*

56500-56509 *Procedural safeguards*

UNITED STATES CODE, TITLE 20

1400-1482 *Individuals with Disabilities Education Act, especially:*

1416 *Monitoring, technical assistance, and enforcement*

CODE OF FEDERAL REGULATIONS, TITLE 34

300.301-300.11 *Evaluations, reevaluations, and additional procedures for identifying children with specific learning disabilities*

COURT DECISIONS

M.M. v. Lafayette School District (9<sup>th</sup> Cir. 2014) 767 F.3d 842

*Management Resources:*

CSBA PUBLICATIONS

*Best Practices in Special Education, Governance Brief, May 2019*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Disproportionality Calculation Methodologies*

NATIONAL COUNCIL ON DISABILITY PUBLICATIONS

*IDEA Series: Every Student Succeeds Act and Students with Disabilities, February 2018*

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

*Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act, August 2021*

*A Response to Intervention (RTI) Process Cannot Be Used to Delay-Deny an Evaluation for Eligibility under the Individuals with Disabilities Education Act (IDEA): Memorandum 11-07, January 2011*

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

National Center for Learning Disabilities RTI Action Network: <http://www.rtinetwork.org>

National Council on Disability: <https://ncd.gov>

U.S. Department of Education: <http://www.ed.gov>

**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Policy 6146.1: High School Graduation Requirements****Status: ADOPTED**

Original Adopted Date: 04/10/2007 | Last Revised Date: 04/13/2021 | Last Reviewed Date: 04/13/2021

Note: The following policy is for use by districts that maintain grades 9-12.

The Governing Board desires to prepare all students to successfully complete the high school course of study and obtain a diploma that represents their educational achievement and increases their opportunities for postsecondary education and employment.

*(cf. 5127 - Graduation Ceremonies and Activities)*

*(cf. 5147 - Dropout Prevention)*

*(cf. 6011 - Academic Standards)*

*(cf. 6143 - Courses of Study)*

*(cf. 6146.3 - Reciprocity of Academic Credit)*

**Course Requirements**

Note: Education Code 51225.3 specifies the courses that a student is required to complete in order to graduate from high school as listed in items #1-6 below.

Pursuant to Education Code 66204, each district that maintains a high school is also required to develop a process for submitting courses to the University of California to ensure that they align with the "a-g" course requirements for college admission.

To obtain a high school diploma, students shall complete the following courses in grades 9-12, with each course being one year unless otherwise specified:

1. Four courses in English- (Education Code 51225.3)  
*(cf. 6142.91 - Reading/Language Arts Instruction)*
2. Three courses in mathematics- (Education Code 51225.3)

Students shall complete at least one mathematics course, ~~or a combination of the two mathematics courses, shall meet or exceed that meets the~~ state academic content standards for Algebra I or Mathematics I. ~~Completion of~~ Students may complete such coursework prior to grade 9 ~~shall satisfy the Algebra I or Mathematics I requirement, but shall not exempt a student from the requirement to provided that they also~~ complete two mathematics courses in grades 9-12.- (Education Code 51224.5)

Note: Pursuant to Education Code 51225.3 and 51225.35, a district that requires more than two courses in mathematics may award up to one mathematics course credit for an approved computer science course, as defined. Any such course must have been approved by the University of California as a "category c" (mathematics) course in the university's "a-g" course admission criteria; see BP 6143 - Courses of Study.

Students may be awarded up to one mathematics course credit for successful completion of an approved computer science course that is classified as a "category c" course based on the "a-g" course requirements for college admission- which may be counted toward additional graduation requirements in mathematics. (Education Code 51225.3, 51225.35)

*(cf. 6142.92 - Mathematics Instruction)*

*(cf. 6152.1 - Placement in Mathematics Courses)*

3. Two courses in science, including biological and physical sciences\_- (Education Code 51225.3)  
(cf. 6142.93 - Science Instruction)
4. Three courses in social studies, including United States history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics\_- (Education Code 51225.3)  
(cf. 6142.3 - Civic Education)  
(cf. 6142.94 - History-Social Science Instruction)

Note: Education Code 51225.3 authorizes the Board to include a course in career technical education (CTE) as an alternative to the visual or performing arts or world language course requirement for high school graduation. If the Board chooses to do so, it must, at a regular Board meeting prior to allowing a CTE course as an alternative, notify parents/guardians, students, teachers, and the public of information specified in Education Code 51225.3. In addition, the information must be included in the district's annual notification to parents/guardians pursuant to Education Code 48980; see the accompanying administrative regulation. Districts that do not allow this alternative course requirement should delete references to CTE in item #5.—— below.

The CTE course may be offered through different means, including a district-operated program, regional occupational center or program, or county office of education program pursuant to a joint powers agreement. See BP/AR 6178 - Career Technical Education and BP 6178.2 - Regional Occupational Center/Program for program details pertaining to CTE.

5. One course in visual or performing arts, world language, or career technical education (CTE).- For purposes of this requirement, a course in American Sign Language shall be deemed a course in world language.- (Education Code 51225.3)

To be counted towards meeting graduation requirements, a CTE course shall be aligned to the CTE model curriculum standards and framework adopted by the State Board of Education.- (Education Code 51225.3)  
(cf. 6142.2 - World Language Instruction)  
(cf. 6142.6 - Visual and Performing Arts Education)  
(cf. 6178 - Career Technical Education)  
(cf. 6178.2 - Regional Occupational Center/Program)

6. Two courses in physical education, unless the student has been otherwise exempted pursuant to other sections of the Education Code\_- (Education Code 51225.3)  
(cf. 6142.7 - Physical Education and Activity)  
(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)  
(cf. 6142.4 - Service Learning/Community Service Classes)  
(cf. 6142.8 - Comprehensive Health Education)

Note: Pursuant to Education Code 51225.3, the Board may prescribe additional coursework (e.g., health education or service learning) or other requirements (e.g., portfolios or senior projects) that district students must complete in order to obtain a diploma. If the Board does so, such courses or projects should be listed below.

If the district requires a course in health education for graduation, Education Code 51225.36 requires that the district include instruction in sexual harassment and violence, including, but not limited to, information on the affirmative consent standard pursuant to Education Code 67386. See BP 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction. In addition, pursuant to Education Code 51225.6, a district that requires a course in health education for graduation is required to include instruction in compression-only cardiopulmonary resuscitation. See AR 6143 - Courses of Study.

Pursuant to Education Code 51230, if the district requires the completion of community service hours for high school graduation, the district may provide a student with credit towards that requirement for completion of a course in community emergency response training. However, if the district chooses to offer credit for the completion of such a course, the Board is still obligated to notify parents/guardians, students, teachers, and the public of information specified in Education Code 51225.3.

### 3.7. Senior Project

4.8. Completion, in grade 12 or academic equivalent, one senior project, the requirements of which are determined and outlined by the high school faculty and administration, to include a research paper, project activity and formal presentation.

With the inception of a 7 period schedule, the unit requirements for Loylton High School are:

Class of 2019 - One year 7 periods, 3 years 8 periods -	300 Credits
Class of 2020 - Two years 7 periods, 2 years 8 periods -	290 Credits
Class of 2021 - Three Years 7 periods, 1 year 8 periods -	275 Credits
Class of 2022 - All 4 years 7 periods -	260 Credits

All district schools on an 8 period day shall remain at 300 Credits.

Note: Education Code 51225.3 requires the Board to adopt alternative means for students to complete the prescribed course of study. See BP/AR 6146.11 - Alternative Credits Toward Graduation.

Because the prescribed course of study may not accommodate the needs of some students, the Board shall provide alternative means for the completion of prescribed courses in accordance with law.

*(cf. 6146.11 - Alternative Credits Toward Graduation)*

*(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)*

*(cf. 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities)*

### **Exemptions from District-Adopted Graduation Requirements**

Note: Education Code 51225.1 requires the district to exempt from any district-adopted graduation requirements that are in addition to the state requirements specified in Education Code 51225.3 a foster youth, homeless student, former juvenile court school student, child of a military family, or migrant student who transfers into the district or between district high schools any time after completing the second year of high school, or an immigrant student who is in the third or fourth year of high school and is participating in a newcomer program (i.e., a program designed to meet the academic and transitional needs of newly arrived immigrant students that has as a primary objective the development of English language proficiency). This exemption does not apply if the Superintendent or designee makes a finding that the student is reasonably able to complete the requirements in time to graduate by the end of the fourth year of high school. Also see AR 6173 - Education for Homeless Children, AR 6173.1 - Education for Foster Youth, AR 6173.2 - Education of Children of Military Families, AR 6173.3 - Education for Juvenile Court School Students, and AR 6175 - Migrant Education Program.

Pursuant to Education Code 51225.1, within 30 calendar days of the transfer of a foster youth, homeless student, former juvenile court school student, child of a military family, or migrant student, or within 30 days of a student beginning participation in a newcomer program, the district is required to provide notice to the student, the person holding the right to make education decisions for the student, and the student's social worker or probation officer of the availability of the exemption and whether the student qualifies for it. If the district fails to provide that notification, the student will be eligible for the exemption once notified, even if the notification is received after the termination of the court's jurisdiction over the foster youth or former juvenile court school student, after the homeless student ceases to be homeless, or after the student no longer meets the definition of a child of a military family, a migrant student, or a student participating in a newcomer program, as applicable.

Education Code 51225.1 also provides that, if an exempted student completes the statewide coursework requirements before the end of the fourth year of high school, the district or a district school must not require or request that the student graduate before the end of the fourth year of high school.



Any complaint alleging the district's failure to comply with the requirements of Education Code 51225.1 may be filed using the district's uniform complaint procedures pursuant to 5 CCR 4600-4670. See BP/AR 1312.3 - Uniform Complaint Procedures.

District students are required to complete graduation course requirements specified above, including the requirements imposed by Education Code 51225.3 and those adopted by the Board. However, a foster youth, homeless student, former juvenile court school student, child of a military family, or migrant student who transfers into the district or between district schools any time after completing the second year of high school, or a newly arrived immigrant student who is in the third or fourth year of high school and is participating in a newcomer program, shall be exempted from any graduation requirements adopted by the Board that are in addition to statewide course requirements. This exemption shall not apply if the Superintendent or designee makes a finding that the student is reasonably able to complete the requirements in time to graduate by the end of the fourth year of high school.

Within 30 days of the transfer into a school or of the commencement of participation in a newcomer program, as applicable, the Superintendent or designee shall notify any eligible student of the availability of the exemption and whether the student qualifies for it.- (Education Code 51225.1)

*(cf. 1312.3 - Uniform Complaint Procedures)*  
*(cf. 5145.6 - Parental Notifications)*  
*(cf. 6173 - Education for Homeless Children)*  
*(cf. 6173.1 - Education for Foster Youth)*  
*(cf. 6173.2 - Education of Children of Military Families)*  
*(cf. 6173.3 - Education for Juvenile Court School Students)*  
*(cf. 6175 - Migrant Education Program)*

Note: Pursuant to Education Code 51225, as added by AB 104 (Ch. 41, Statutes of 2021), the district is required to exempt a student from district graduation requirements if the student was in the third or fourth year of high school during the 2020-21 school year and is not on track to graduate in four years.

If during the 2020-21 school year a student was in the third or fourth year of high school and is not on track to graduate in four years, the district shall exempt the student from any local graduation requirements adopted by the Board that are in addition to statewide course requirements specified in Education Code 51225.3. (Education Code 51225)

### **Additional Opportunities to Complete Required Coursework**

Note: Pursuant to Education Code 51225, as added by AB 104, the district is required to provide a student who was enrolled in the student's third or fourth year of high school during the 2020-21 school year and is not on track to graduate in the 2020-21 or 2021-22 school years the opportunity to complete the statewide coursework required for graduation pursuant to Education Code 51225.3, as described below.

The Superintendent or designee shall provide a student who was enrolled in the third or fourth year of high school during the 2020-21 school year and is not on track to graduate in the 2020-21 or 2021-22 school years the opportunity to complete the statewide coursework required for graduation, which may include, but is not limited to, completion of the coursework through a fifth year of instruction, credit recovery, or other opportunity to complete the required coursework. (Education Code 51225)

### **Retroactive Diplomas**

Any student who completed grade 12 in the 2003-04 through 2014-15 school year and met all applicable graduation requirements other than the passage of the high school exit examination shall be granted a high school diploma.- (Education Code 51413)

Note: Items #1-4 below are **optional** and may be revised to reflect district practice.

In addition, the district may retroactively grant high school diplomas to former students who:- (Education Code 48204.4, 51430, 51440)

1. — Departed California against their will while in grade 12 and did not receive a diploma because the departure interrupted their education, provided that they were in good academic standing at the time of the departure

Persons may be considered to have departed California against their will if they were in custody of a government agency and were transferred to another state, were subject to a lawful order from a court or government agency that authorized their removal from California, were subject to a lawful order and were permitted to depart California before being removed from California pursuant to the lawful order, were removed or were permitted to depart voluntarily pursuant to the federal Immigration and Nationality Act, or departed due to other circumstances determined by the district that are consistent with the purposes of Education Code 48204.4.

In determining whether to award a diploma under these circumstances, the Superintendent or designee shall consider any coursework that may have been completed outside of the United States or through online or virtual courses.

2. — Were interned by order of the federal government during World War II or are honorably discharged veterans of World War II, the Korean War, or the Vietnam War, provided that they were enrolled in a district school immediately preceding the internment or military service and did not receive a diploma because their education was interrupted due to the internment or military service in those wars

Deceased former students who satisfy these conditions may be granted a retroactive diploma to be received by their next of kin.

3. — Are veterans who entered the military service of the United States while in grade 12 and who had satisfactorily completed the first half of the work required for grade 12 in a district school

Note: Education Code 51430, as amended by AB 1350 (Ch. 66, Statutes of 2020), authorizes districts to award a retroactive diploma under the circumstances described in item #4 below.

4. — Were in their senior year of high school during the 2019-20 school year, were in good academic standing and on track to graduate at the end of the 2019-20 school year as of March 1, 2020, and were unable to complete the statewide graduation requirements as a result of the COVID-19 crisis

### **Honorary Diplomas**

Note: The following **optional** section reflects the Board's authority to confer honorary high school diplomas pursuant to Education Code 51225.5 and may be revised to reflect district practice.

The Board may grant an honorary high school diploma to:- (Education Code 51225.5)

1. — An international exchange student who has not completed the course of study ordinarily required for graduation and who is returning to the student's home country following the completion of one academic school year in the district

(cf. 6145.6 - International Exchange)

2. — A student who is terminally ill

The honorary diploma shall be clearly distinguishable from the regular diploma of graduation awarded by the district. (Education Code 51225.5)

Legal Reference:

EDUCATION CODE

47612 Enrollment in charter school

48200 Compulsory attendance

48204.4 Parents/guardians departing California against their will

48412 Certificate of proficiency

48430 Continuation education schools and classes

48645.5 Acceptance of coursework

48980 Required notification at beginning of term

49701 Interstate Compact on Educational Opportunity for Military Children

51224 Skills and knowledge required for adult life

51224.5 Algebra instruction

51225 2020-21 exemption from graduation requirements

51225.1 Exemption from district graduation requirements

51225.2 Student in foster care defined; acceptance of coursework, credits, retaking of course

51225.3 High school graduation

51225.35 Mathematics course requirements; computer science

51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation

51225.5 Honorary diplomas

51225.6 Compression-only cardiopulmonary resuscitation

51228 Graduation requirements

51230 Credit for community emergency response training

51240-51246 Exemptions from requirements

51250-51251 Assistance to military dependents

51410-51413 Diplomas

51420-51427 High school equivalency certificates

51430 Retroactive high school diplomas

51440 Retroactive high school diplomas

51450-51455 Golden State Seal Merit Diploma

51745 Independent study restrictions

56390-56392 Recognition for educational achievement, special education

66204 Certification of high school courses as meeting university admissions criteria

67386 Student safety; affirmative consent standard

CODE OF REGULATIONS, TITLE 5

1600-1651 Graduation of students from grade 12 and credit toward graduation

4600-4670 Uniform complaint procedures

COURT DECISIONS

O'Connell v. Superior Court (Valenzuela), (2006) 141 Cal.App.4th 1452

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, High School: <http://www.cde.ca.gov/ci/gs/hs>

University of California, List of Approved a-g Courses:

<https://admission.universityofcalifornia.edu/admission-requirements/freshman-requirements>

**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Regulation 6146.1: High School Graduation Requirements****Status: ADOPTED**

Original Adopted Date: 11/13/2007 | Last Revised Date: 05/08/2012

Note: The following administrative regulation is **optional** and should be modified to reflect district practice.

**Notifications**

Note: Districts are encouraged to provide notice to students, parents/guardians, and the public regarding the exemptions from graduation requirements and credit recovery opportunities pursuant to Education Code 51225, as added by AB 104 (Ch. 41, Statutes of 2021); see the accompanying Board policy.

Requirements for graduation ~~and~~, specified alternative means for completing the prescribed course of study, and information about the availability of exemptions from local graduation requirements and/or credit recovery options available pursuant to Education Code 51225 shall be made available to students, parents/guardians, and the public. ~~(Education Code 51225.3)~~

Within 30 days of the transfer into a school by a foster youth, homeless student, former juvenile court school student, child of a military family, migrant student, or a newly arrived immigrant student, the Superintendent or designee shall notify any eligible student of the availability of the exemption from local graduation requirements under Education Code 51225.1 and whether the student qualifies for it. (Education Code 51225.1)

(cf. 6145.6 - International Exchange)

(cf. 6146.11 - Alternative Credits Toward Graduation)

~~(cf. 6145.6 - International Exchange)~~

(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

Note: The following **optional** paragraph is for use by any district that has elected to allow students to complete a career technical education course as an alternative to the visual or performing arts or foreign language course requirement for high school graduation pursuant to Education Code 51225.3; see accompanying Board policy.

In the annual notification sent to parents/guardians pursuant to Education Code 48980, the Superintendent or designee shall include the following: (Education Code 48980)

- 1.- Information about district high school graduation requirements and how each requirement satisfies or does not satisfy the subject matter requirements for admission to the California State University and the University of California
- 2.- A complete list of career technical education courses offered by the district that satisfy the subject matter requirements for admission to the California State University and the University of California, and which of the specific college admission requirements these courses satisfy

(cf. 5145.6 - Parental Notifications)  
(cf. 6143 - Courses of Study)  
(cf. 6178 - Career Technical Education)  
(cf. 6178.2 - Regional Occupational Center/Program)



**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Policy 6164.4:****Status: ADOPTED****Identification And Evaluation Of Individuals For Special Education**

Original Adopted Date: 04/10/2007 | Last Revised Date: 06/14/2011

Note: If the Special Education Local Plan Area (SELPA) in which the district participates maintains a policy on this topic, then the following policy and administrative regulation may be deleted and/or modified for consistency with the SELPA's procedures. Districts that delete and/or modify this policy should consult legal counsel as appropriate.

Education Code 56300 and 34 CFR 300.111 require each district, SELPA, or county office of education to actively seek out all residents from birth to age 21 who have disabilities as defined by Education Code 56026. The district, SELPA, or county office is also required to include a "child find" process to identify children with disabilities placed by their parents/guardians in private schools; see BP/AR 6164.41 - Children with Disabilities Enrolled by Their Parents in Private Schools.

Pursuant to Education Code 56320.1, identification, evaluation, assessment, and instructional planning procedures for children younger than age 3 must conform with Education Code 56425-56432 and the California Early Intervention Services Act (Government Code 95000-95029). Pursuant to Government Code 95014, the California Department of Education and local education agencies are responsible for providing early intervention services to infants and toddlers who have visual, hearing, or severe orthopedic impairments; the Department of Developmental Services and its regional centers must provide services to all other eligible children in this age group. Government Code 95014 also requires regional centers and local education agencies to coordinate family service plans for infants and toddlers and their families. Education Code 56441.11 sets forth eligibility criteria for preschool children ages 3-5.

The Governing Board recognizes the need to actively seek out and evaluate district residents from birth to age 21 who have disabilities in order to provide them with appropriate educational opportunities in accordance with state and federal law.

*(cf. 0430 - Comprehensive Local Plan for Special Education)*

*(cf. 6164.41 - Children with Disabilities Enrolled by Their Parents in Private School)*

*(cf. 6164.6 - Identification and Education Under Section 504)*

Note: Education Code 56301 mandates that districts, SELPAs, or county offices have policies and procedures for a continuous "child find" system which addresses the relationships among identification, screening, referral, evaluation, planning, implementation, review, and triennial assessment.

The U.S. Department of Education's Office of Special Education Programs (OSEP) has emphasized that districts are required to fully implement the Individuals with Disabilities Education Act (IDEA) during the COVID-19 pandemic, including the requirement to meet child find obligations. In the Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act, OSEP encourages districts to reexamine the efficacy of existing child find practices in light of the educational disruptions caused by the COVID-19 pandemic.

Pursuant to Education Code 56302.5, the term "assessment" as used in state law has the same meaning as "evaluation" provided in 20 USC 1414, the federal IDEA and accompanying federal regulations. The following policy and administrative regulation use the terms interchangeably.

The Superintendent or designee shall establish a comprehensive child find system that includes procedures for the identification, screening, referral, ~~and regular~~ assessment, and triennial assessment of individuals eligible for special education, as well as procedures for the planning, implementation, and review of the special education and related services provided to such individuals. (Education Code 56301)

The district's identification procedures shall include systematic methods for utilizing referrals from parents/guardians, teachers, agencies, appropriate professionals, and ~~others~~ other members of the public,

and shall be coordinated with school site procedures for referral of students whose needs cannot be met with modifications to the regular instructional program. (Education Code 56302)

Note: Education Code 56301 mandates policy ensuring the following notification. See the accompanying administrative regulation for specific notification requirements.

The Superintendent or designee shall notify parents/guardians, in writing, of their rights related to identification, referral, assessment, instructional planning, implementation, and review, including the right to consent to any assessment concerning their child. In addition, the Superintendent or designee shall notify parents/guardians of procedures for initiating a referral for assessment to identify individuals ~~who need for~~ special education services. (Education Code 56301)

~~(cf. 1312.3 – Uniform Complaint Procedures)~~

~~(cf. 3541.2 - Transportation for Students with Disabilities)~~

~~(cf. 4112.23 - Special Education Staff)~~

~~(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))~~

~~(cf. 5145.6 - Parental Notifications)~~

~~(cf. 6159 - Individualized Education Program)~~

~~(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)~~

~~(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)~~

~~(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)~~

~~(cf. 6162.51 - Standardized Testing and Reporting Program State Academic Achievement Tests)~~

~~(cf. 6162.52 – High School Exit Examination)~~

Legal Reference:

EDUCATION CODE

44265.5 Professional preparation for teachers of impaired students

56000-56885 Special education programs, especially:

56043 Timelines affecting special education programs

56195.8 Adoption of policies

56300-56305 Identification of individuals with disabilities

56320-56330 Assessment

56333-56338 Eligibility criteria for specific learning disabilities

56340-56347 Instructional planning and individualized education program

56381 Reassessment of students

56425-56432 Early education for individuals with disabilities

56441.11 Eligibility criteria, children ages 3-5

56445 Transition to grade school; reassessment

56500-56509 Procedural safeguards

GOVERNMENT CODE

95000-95029.5 California Early Intervention Services Act

CODE OF REGULATIONS, TITLE 5

3021-3029 Identification, referral and assessment

3030-3031 Eligibility criteria

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act of 1974

1400-1482 Individuals with Disabilities Education Act, especially:

1412 State eligibility

1415 Procedural safeguards

CODE OF FEDERAL REGULATIONS, TITLE 34

104.35 Evaluation and placement

104.36 Procedural safeguards

300.1-300.818 Individuals with Disabilities Education Act, especially:

300.301-300.306 Evaluations and reevaluations

300.323 When IEPs must be in effect

300.502 Independent educational evaluation

FEDERAL REGISTER

Rules and Regulations, August 14, 2006, Vol. 71, Number 156, pages 46539-46845

COURT DECISIONS*Timothy O. v. Paso Robles Unified School District (9th Cir. 2016) 822 F.3d 1105**M.M. v. Lafayette School District (9th Cir. 2014) 767 F.3d 842**Compton Unified School District v. Addison, (9th Cir. 2010) 598 F.3d 1181**N.B. and C.B v. Hellgate Elementary School District (9th Cir. 2008) 541 F.3d 1202**Hood v. Encinitas Union School District (2007) 486 F.3d 1099*Management Resources:CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS*California Practitioners' Guide for Educating English Learners with Disabilities, 2019*U.S. DEPARTMENT OF EDUCATION PUBLICATIONS*Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act, August 2021**Long COVID under Section 504 and the IDEA: A Resource to Support Children, Students, Educators, Schools, Service Providers, and Families, July 2021**A Response to Intervention (RTI) Process Cannot Be Used to Delay-Deny an Evaluation for Eligibility under the Individuals with Disabilities Education Act (IDEA): Memorandum 11-07, January 2011*WEB SITES*California Department of Education, Special Education: <http://www.cde.ca.gov/sp/se>**U.S. Department of Education, Office of Special Education Programs:**<http://www.ed.gov/about/offices/list/osers/osep>*





**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Regulation 6164.4:**  
**Identification And Evaluation Of Individuals For Special Education**

**Status: ADOPTED**

Original Adopted Date: 04/10/2007 | Last Revised Date: 06/14/2011

### Referrals for Special Education Services

Note: Pursuant to Education Code 56303, a student should be referred for special education instruction and services only after the resources of the regular education program such as Response to Instruction and Intervention (RtI<sup>2</sup>) strategies have been considered and, where appropriate, utilized. However, the U.S. Department of Education's Office of Special Education Programs (OSEP) Memorandum 11-07 emphasizes that districts have an obligation to ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation of response to intervention strategies.

In the Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act, OSEP encourages districts to reexamine the efficacy of existing child find practices and initiate new activities in light of the educational disruptions caused by the COVID-19 pandemic, including through additional screenings; efforts to increase awareness about special education supports and the effects of the COVID-19 pandemic on students' academic performance and social-emotional, behavioral, and mental health needs; public awareness campaigns about developmental screenings in settings frequented by families such as health departments, physician's offices, public parks, amusement parks, shopping malls, and children's stores; social media campaigns on multiple online platforms; partnering with stakeholders such as parent-teacher organizations; and holding screening events in the community.

Additionally, OSEP emphasizes that students who are experiencing long-term COVID-19 effects must be referred for special education evaluation if their symptoms (such as fatigue, mood changes, or difficulty concentrating) are adversely impacting their ability to participate and learn in the general curriculum.

The obligation of a district to refer a student for special education evaluation is a fact-specific determination that must be made on a case-by-case basis.

The Superintendent or designee shall ensure that the district's child find process includes the collection of data and, at reasonable intervals, the screening of such data to determine if students are making adequate progress, as appropriate.

A student shall be referred for special education instruction and services only after the resources of the regular education program have been considered and used where appropriate. (Education Code 56303)

~~All referrals from school staff for special education and related services~~

However, the district shall ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation of response to intervention strategies.

*(cf. 6120 - Response to Instruction and Intervention)*

*(cf. 6164.5 - Student Success Teams)*

Note: Pursuant to 34 CFR 300.301, a parent/guardian or district may request an initial evaluation to determine if a student is a student with a disability. OSEP Memorandum 11-07 emphasizes that if a parent/guardian requests an evaluation, and the district agrees with the parent/guardian that the student may be eligible for special education and related services, the district must evaluate the child. If the district does not suspect that the child has a disability and denies the request for an initial evaluation, the district must provide written notice to the parent/guardian, pursuant to 34 CFR 330.503, explaining the basis for such decision.

A parent/guardian or the district may initiate a request for an initial evaluation to determine if the student is a student with a disability. (34 CFR 300.301)

When a verbal referral is made, staff shall offer assistance to the individual to make the request in writing and shall assist the individual if the individual requests such assistance. (5 CCR 3021)

All referrals from school staff for an initial evaluation shall include a brief reason for the referral and description of the regular program resources that were considered and/or modified for use with the student and ~~their effect~~, when appropriate, the results of intervention. This documentation shall not delay the timelines for completing the assessment plan or assessment. (5 CCR 3021)

### **Initial Evaluation for Special Education Services**

Before the initial provision of special education and related services to a student with a disability, the district shall conduct a full and individual initial evaluation of the student. (Education Code 56320; 34 CFR 300.301)

Upon receipt of a referral of any student for special education and related services, a proposed evaluation plan shall be developed within 15 calendar days, not counting days between the student's regular school sessions or terms or calendar days of school vacation in excess of five school days, unless the parent/guardian agrees, in writing, to an extension. If the referral is made within 10 days or less prior to the end of the student's regular school year or term, the proposed evaluation plan shall be developed within 10 days after the beginning of the next regular school year or term. (Education Code 56043, 56321)

The proposed evaluation plan shall meet all of the following requirements: (Education Code 56321)

1.-      Be in a language easily understood by the general public

Note: 34 CFR 300.29 defines "native language" as the language normally used by the individual.

2.-      Be provided in the native language of the parent/guardian or other mode of communication used by the parent/guardian unless it is clearly not feasible

3.-      Explain the types of evaluation to be conducted

4.-      State that no individualized education program (IEP) will result from the evaluation without parent/guardian consent  
(*cf. 6159 - Individualized Education Program*)

A copy of the notice of a parent/guardian's rights and procedural safeguards shall be attached to the evaluation plan. (Education Code 56321)

The proposed written evaluation plan shall include a description of recent assessments conducted, including available independent assessments and assessment information requested by the parent/guardian to be considered, as well as information indicating the student's primary language and the student's primary language proficiency as determined by Education Code section 52164.1. (5 CCR 3022)

Note: 34 CFR 300.504 requires the district to provide parents/guardians with written notice prior to conducting the initial evaluation. For contents of the prior written notice, see AR 6159.1 - Procedural Safeguards and Complaints for Special Education.

Education Code 56329 clarifies the factors to consider when making a determination of eligibility (Item #2 below) and specifies circumstances in which a parent/guardian may be entitled to an independent educational evaluation (IEE) (Items #4 and #5 below).

Before conducting an initial evaluation, the district shall provide the parent/guardian with prior written notice in accordance with 34 CFR 300.503. In addition, as part of the evaluation plan, the parent/guardian shall receive written notice that includes all of the following information: (Education Code 56329; 34 CFR 300.304, 300.502, 300.504)

- 1.- Upon completion of the administration of tests and other evaluation materials, an IEP team meeting that includes the parent/guardian or ~~his/her~~ the parent/guardian's representative shall be scheduled pursuant to Education Code 56341. At this meeting, the team shall determine whether or not the student is a student with disabilities, as defined in Education Code 56026, and shall discuss the evaluation, the educational recommendations, and the reasons for the recommendations.
- 2.- When making a determination of eligibility for special education, the district shall not determine that the student is disabled if the primary factor for such determination is lack of appropriate instruction in reading, including the essential components of reading instruction as defined in 20 USC 6368, lack of appropriate instruction in mathematics, or limited English proficiency, if the student does not otherwise meet the eligibility criteria under 34 CFR 300.8.
- 3.- A copy of the evaluation report and the documentation of determination of eligibility shall be given to the parent/guardian.
- 4.- If the parent/guardian disagrees with an evaluation obtained by the district, ~~he/she~~ the parent/guardian has the right to obtain, at public expense, an independent educational evaluation (IEE) of the student from qualified specialists, in accordance with 34 CFR 300.502. The parent/guardian is entitled to only one such evaluation at public expense each time the district conducts an assessment with which the parent/guardian disagrees.

         If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of the student, an equivalent opportunity shall apply to the IEE. This equivalent opportunity shall apply to the student's current placement and setting as well as observation of the district's proposed placement and setting, if any, regardless of whether the IEE is initiated before or after the filing of a due process hearing proceeding.

- 5.- The district may initiate a due process hearing pursuant to Education Code 56500-56508 to show that its evaluation is appropriate. If the final decision resulting from the due process hearing is that the evaluation is appropriate, the parent/guardian maintains the right for an IEE, but not at public expense.

         If the parent/guardian obtains an IEE at private expense, the results of the IEE shall be considered by the district with respect to the provision of a free appropriate public education (FAPE) to the student, and may be presented as evidence at a due process hearing regarding the student. If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of a student, an equivalent opportunity shall apply to an IEE of the student in the student's current educational placement and setting and in any educational placement and setting proposed by the district, regardless of whether the IEE is initiated before or after the filing of a due process hearing.

6.-          If the parent/guardian proposes a publicly financed placement of the student in a nonpublic school, the district shall have an opportunity to observe the proposed placement and, if the student has already been unilaterally placed in the nonpublic school by ~~his/her~~ the student's parent/guardian, the student in that proposed placement. Any such observation shall only be of the student who is the subject of the observation and shall not include the observation or evaluation of any other student in the proposed placement unless that other student's parent/guardian consents to the observation or evaluation. The results of any observation or evaluation of another student in violation of Education Code 56329(d) shall be inadmissible in any due process or judicial proceeding regarding FAPE of that other student.

*(cf. 5145.6 - Parental Notifications)*

*(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)*

*(cf. 6164.41 - Children with Disabilities Enrolled by their Parents in Private School)*

### Parent/Guardian Consent for Evaluations

Note: Pursuant to Education Code 56321 and 34 CFR 300.300, the district must first obtain informed parent/guardian consent before conducting (1) an initial evaluation to determine if the student is a student with a disability or (2) a reevaluation to determine if the student continues to be a student with a disability. See AR 6159 - Individualized Education Program for language regarding parent/guardian consent for the provision of special education services, including the right to revoke such consent.

In M.M. v. Lafayette School District, the Ninth Circuit Court of Appeals concluded that the district had a procedural duty to provide the parents with their child's response to instruction (RTI) data when the district sought to obtain their informed consent for the initial evaluation. The district's failure to provide the parents with the RTI data as part of the initial evaluation resulted not only in a procedural violation but also a substantive violation of the Individuals with Disabilities Education Act since the failure prevented the parents from meaningfully participating in the IEP process.

Upon receiving the proposed evaluation plan, the parent/guardian shall have at least 15 days to decide whether ~~or not~~ to consent to the initial evaluation. The district shall not interpret parent/guardian consent for initial evaluation as consent for initial placement or initial provision of special education services. (Education Code 56321; 34 CFR 300.300)

*Informed parental consent* means that the parent/guardian: (Education Code 56021.1; 34 CFR 300.9)

- 1.-          Has been fully informed, in ~~his/her~~ the parent/guardian's native language or other mode of communication, of all information relevant to the activity for which consent is sought
- 2.-          Understands and agrees, in writing, to the carrying out of the activity for which ~~his/her~~ parent/guardian consent is sought and the consent describes that activity and lists the records (if any) that will be released and to whom
- 3.-          Understands that the granting of consent is voluntary on ~~his/her~~ the parent/guardian's part and may be revoked at any time
4.          Understands that if ~~he/she~~ the parent/guardian revokes consent, that revocation is not retroactive (i.e., it does not negate an action that has occurred after the consent was given and before the consent was revoked). The district is not required to amend the education records of a student to remove any reference to the student's receipt of special education and services if the student's parent/guardian submits a written revocation of consent after the initial provision of special education and related services to the student.

The district shall make reasonable efforts to obtain the informed consent of the parent/guardian for an initial evaluation or reevaluation of a student. (Education Code 56321; 34 CFR 300.300, 300.322)

Note: It is recommended that the district maintain a record of its attempts to obtain consent, as provided in Items #1-3 below.

The district shall maintain a record of its attempts to obtain consent, ~~including: (Education Code 56321, 56341.5; 34 CFR 300.300, 300.322)~~which may include:

- 1.-      Detailed records of telephone calls made or attempted and the results of those calls
- 2.-      Copies of correspondence sent to the parent/guardian and any responses received
- 3.-      Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

Note: Education Code 56321 and 34 CFR 300.300 provide that if a parent/guardian refuses to consent to an evaluation, the district may, but is not required to, utilize the due process procedures to pursue the evaluation. However, if the district declines to pursue the evaluation, the district does not violate its child find obligations under state and federal law.

If a parent/guardian refuses to consent to the initial evaluation or fails to respond to a request to provide consent, the district may, but is not required to, pursue an evaluation by utilizing the procedural safeguards, including the mediation and due process procedures pursuant to 20 USC 1415 and 34 CFR 300.506-300.516. (Education Code 56321; 34 CFR 300.300)

For a student who is a ward of the state and not residing with ~~his/her~~the student's parent/guardian, the district shall make reasonable efforts to obtain the informed consent from the parent of the student for an initial evaluation to determine whether the student is a student with a disability. The district may conduct an initial evaluation without obtaining informed consent if any of the following situations exists: (Education Code 56321.1; 20 USC 1414; 34 CFR 300.300)

- 1.-      Despite reasonable efforts to do so, the district cannot discover the whereabouts of the parent/guardian of the student.
- 2.-      The rights of the parent/guardian of the student have been terminated in accordance with California state law.
- 3.-      The rights of the parent/guardian to make educational decisions have been subrogated by a judge in accordance with California state law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the student.  
*(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)*

The district need not obtain parent/guardian consent before reviewing existing data as part of an evaluation or reevaluation, or before administering a test or other evaluation that is administered to all students, unless consent is required from the parents/guardians of all students. (Education Code 56321; 34 CFR 300.300)

### **Conduct of the Evaluation**

~~The district shall complete the determination as to whether the student is a student with a disability, conduct the initial evaluation to determine his/her educational needs, and develop an IEP within 60 days of receiving informed parent/guardian consent for the evaluation. (Education Code 56344; 34 CFR 300.300, 300.301)~~

Within 60 calendar days of receiving parental consent for the initial assessment of a student, not counting days between the student's regular school sessions, terms, or days of school vacation in excess of five schooldays, a determination whether the student is eligible for special education and the educational needs of the student shall be made, an IEP team meeting shall occur, and an IEP shall be developed, unless the parent/guardian agrees in writing to an extension, pursuant to Education Code 56344. If the 60-day time is interrupted by a student school vacation, the 60-day time shall recommence on the date that student schooldays reconvene and a meeting to develop an IEP for the student shall be conducted within 30 days of a determination that the student needs special education and related services. (Education Code 56043, 56344)

However, when a referral has been made for a student 30 days or less prior to the end of the regular school year, an IEP required as a result of an assessment of the student shall be developed within 30 days after the commencement of the subsequent regular school year. (Education Code 56043, 56344; 34 CFR 300.301, 300.323)

The evaluation shall be conducted by qualified personnel who are competent to perform the assessment as determined by the district. (Education Code 56320, 56322)

In addition, evaluations and reevaluations shall be administered by qualified personnel who are competent in the oral or sign language skills and written skills of the student's primary language or mode of communication and have a knowledge and understanding of the cultural and ethnic background of the student. If it is clearly not feasible to do so, an interpreter shall be used, and the assessment report shall document this condition and note that the validity of the assessment may have been affected. The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance shall not be diagnosed as a disabling condition. (5 CCR 3023)

The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services. (Education Code 56321; 20 USC 1414; 34 CFR 300.302)

In conducting the evaluation, the district shall use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the student. The district shall also use any information provided by the parent/guardian that may assist the district in making the determination as to whether the student is a student with a disability and, if so, the necessary components of ~~his/her~~the student's IEP when the IEP is developed, including information related to enabling the student to be involved in and to progress in the general education curriculum. (34 CFR 300.304)

The district's evaluation shall not use any single measure or assessment as the sole criterion for determining whether a student is a student with a disability and for determining the appropriate educational program for the student. The assessment shall use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors in addition to physical or developmental factors. (34 CFR 300.304)

The district shall also ensure that assessments and other evaluation materials provide relevant information that assists in determining the student's educational needs and are: (Education Code 56320; 34 CFR 300.304)

1.-        Selected and administered so as not to be discriminatory on a racial, cultural, or sexual basis

- 2.-        Provided and administered in the student's native language or other mode of communication and in the form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer
- 3.-        Used for the purposes for which the assessments or measures are valid and reliable
- 4.-        Administered by trained and knowledgeable personnel except that individually administered tests of intellectual or emotional functioning shall be administered by a credentialed school psychologist
- 5.-        Administered in accordance with any instructions provided by the producer of the assessments
- 6.-        Tailored to assess specific areas of educational need and not merely designed to provide a single general intelligence quotient
- 7.-        If administered to a student with impaired sensory, manual, or speaking skills, selected and administered to best ensure that the results accurately reflect the student's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the child's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure).

Students shall be assessed in all areas related to the suspected disability, including, if appropriate, health and development, vision (including low vision), hearing, motor abilities, language function, general intelligence, academic performance, communicative status, self-help, orientation and mobility skills, career and vocational abilities and interests, and social and emotional status. When appropriate, a developmental history shall be obtained. For students with residual vision, a low vision assessment shall be provided in accordance with guidelines established pursuant to Education Code 56136. The district shall ensure that the evaluation is sufficiently comprehensive to identify all of the student's special education and related service needs, whether or not commonly linked to the disability category in which the student has been classified. (Education Code 56320; 34 CFR 300.304)

As part of the initial evaluation and any reevaluation, the IEP team and other qualified professionals shall, if appropriate, review existing evaluation data on the student, including evaluations and information provided by the parents/guardians, current classroom-based local or state assessments and classroom-based observations, and observations by teachers and related services providers. On the basis of that review and input from the student's parent/guardian, the team shall identify what additional data, if any, are needed to determine: (Education Code 56381; 34 CFR 300.305)

- 1.-        Whether the student is a student with a disability, or in the case of a reevaluation, whether the student continues to have a disability, and the educational needs of the student
- 2.-        The present levels of academic achievement and related developmental needs of the student
- 3.-        Whether the student needs, or continues to need, special education and related services
- 4.-        Whether any additions or modifications to the special education and related services are needed to enable the student to meet the measurable annual goals set out in ~~his/her~~ the student's IEP and to participate, as appropriate, in the general education curriculum



If a student has transferred from another district in the same school year or leaves this district, the district shall coordinate with the student's prior or subsequent district as necessary and as expeditiously as possible to ensure prompt completion of full evaluations. (34 CFR 300.304)

### **Evaluation Report**

The personnel who evaluate the student shall prepare a written report of the results of each evaluation. The report shall include, but not be limited to, the following: (Education Code 56327)

1. Whether the student may need special education and related services
2. The basis for making the determination
3. The relevant behavior noted during the observation of the student in an appropriate setting
4. The relationship of that behavior to the student's academic and social functioning
5. The educationally relevant health, developmental, and medical findings, if any
6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services
7. A determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate
8. The need for specialized services, materials, and equipment for students with low incidence disabilities, consistent with Education Code 56136

### **Eligibility Determination**

Note: The following section contains procedures for determining a student's eligibility for special education and related services. Education Code 56334-56338 and 34 CFR 300.307-300.311 provide additional procedures for conducting the evaluation and making the determination for eligibility of a student with specific learning disabilities.

Upon completion of the administration of assessments and other evaluation measures, a group of qualified professionals and the parent/guardian shall determine whether the student is a student with a disability as defined in 5 CCR 3030 and 34 CFR 300.8 and, if so, his/her/the student's educational needs. In interpreting the data, the group shall draw information from a variety of sources, including aptitude and achievement tests, parent/guardian input, and teacher recommendations, as well as information about the student's physical condition, social or cultural background, and adaptive behavior. The group shall ensure that the information obtained from these sources is documented and carefully considered. (34 CFR 300.306)

~~The personnel who evaluate the student shall prepare a written report of the results of each evaluation. The report shall include, but not be limited to, the following: (56327)~~

- ~~1. Whether the student may need special education and related services~~
- ~~2. The basis for~~
- ~~The relevant behavior noted during the observation of the student in an appropriate setting~~
- ~~4. The relationship of that behavior to the student's academic and social functioning~~
- ~~5. The educationally relevant health, developmental, and medical findings, if any~~
- ~~6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services~~

~~7. A determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate~~  
~~8. The need for specialized services, materials, and equipment for students with low incidence disabilities, consistent with Education Code 56136Services."~~

Note: Education Code 56329 requires districts to provide notice about specific factors in making the determination of eligibility as part of the district's evaluation plan. See section above entitled "Initial Evaluation for Special Education Services."

When making a determination of eligibility for special education and related services, the district shall not determine that a student is disabled if the primary factor for such determination is a lack of appropriate instruction in reading, including the essential components of reading instruction pursuant to 20 USC 6368, lack of instruction in mathematics, limited English proficiency, or that the student does not otherwise meet the eligibility criteria. (Education Code 56329; 34 CFR 300.306)

~~If a determination is made that a student has a disability and needs special education and related services, an IEP shall be developed within a total time not to exceed 60 days, not counting days between the student's regular school sessions or terms or days of school vacation in excess of five school days, from the date of the receipt of the parent/guardian's consent for evaluation, unless the parent/guardian agrees, in writing, to an extension. (Education Code 56043; 34 CFR 300.306)~~

The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance, shall not be diagnosed as a disabling condition. (5 CCR 3023)

### **Independent Educational Evaluation**

Note: 34 CFR 300.502 requires the district to provide parents/guardians, upon request for an IEE, information about where an IEE may be obtained and the district's criteria for the evaluation, including the location of the evaluation, qualifications of the examiner, and timelines for obtaining the evaluation. These criteria must be the same as the criteria that the district uses for district-initiated evaluations. In addition, Education Code 56329 requires districts to provide notice about parent/guardian rights to an IEE as part of the proposed evaluation plan; see section above entitled "Initial Evaluation for Special Education Services." Districts may wish to modify the following section to include specific criteria developed by the district or special education local plan area, as appropriate.

An *independent educational evaluation* is defined as an evaluation conducted by a qualified examiner who is not employed by the district. (34 CFR 300.502)

*Public expense* means that the district either pays for the full cost of the IEE or ensures that the evaluation is otherwise provided at no cost to the parent/guardian. (~~Education Code 56329;~~ 34 CFR 300.502)

The parents/guardians of a student with a disability have the right to obtain an IEE at public expense under the same criteria, including the location of the evaluation and the qualifications of the examiner, that the district uses for a district-initiated evaluation. (34 CFR 300.502)

The parent/guardian is entitled to only one IEE at public expense each time the district conducts an evaluation with which the parent/guardian disagrees. (Education Code 56329; 34 CFR 300.502)

If a parent/guardian has requested an IEE, the district may ask for the reason that ~~he/she~~ the parent/guardian objects to the district's evaluation. However, the parent/guardian is not required to provide the reason to an explanation and the district may not unreasonably delay either providing the IEE at public expense or filing a due process complaint to request a due process hearing to defend the public evaluation. (34 CFR 300.502)

Upon receiving the request for an IEE, the district shall, without unnecessary delay, either: (34 CFR 300.502)

- 1.-        File a due process complaint to request a hearing to show that its evaluation is appropriate
- 2.-        Ensure that an IEE is provided at public expense, unless the district ~~can later demonstrate~~ demonstrates at a hearing that the evaluation obtained by the parent/guardian did not satisfy the district's criteria

If a due process hearing decision determines that the district's evaluation is appropriate, then the parent/guardian may obtain an IEE but not at public expense. ~~(Education Code 56329;~~ 34 CFR 300.502)

In any decision made with respect to providing FAPE to a student with a disability, the result of any IEE obtained by the student's parent/guardian shall be considered by the district if it meets district criteria. Any such result also may be presented as evidence at a hearing on a due process complaint. ~~(Education Code 56329;~~ 34 CFR 300.502)

### **Reevaluation**

A reevaluation shall be conducted when the district determines that the educational or related service needs of the student, including improved academic achievement and functional performance, warrant a reevaluation or if the student's parent/guardian or teacher requests reevaluation. Such reevaluations shall occur every three years, unless the parent/guardian and district agree in writing that a reevaluation is unnecessary. A reevaluation may not occur more than once a year, unless the parent/guardian and the district agree otherwise. (Education Code 56043, 56381; 34 CFR 300.303)

The district shall ensure that any reevaluations of the student are conducted in accordance with the evaluation procedures pursuant to 34 CFR 300.304-300.311. (34 CFR 300.303)

Note: The following paragraph is for use by districts that offer grades K-1.

Before entering kindergarten or first grade, as the case may be, children with disabilities who are in a preschool program shall be reevaluated to determine if they still need special education and services. IEP teams shall identify a means of monitoring the continued success of children who are determined to be eligible for less intensive special education programs ~~to ensure that gains made are not lost by a rapid removal of individualized programs and supports for these children.~~ (Education Code 56445)

*(cf. 5148.3 - Preschool/Early Childhood Education)*

**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Policy 6164.5: Student Success Teams****Status: ADOPTED**

Original Adopted Date: 04/10/2007

Note: The following **optional** policy should be revised to reflect district practice. Utilization of the student success team (SST) process is not required by state or federal law. As such, this Board policy reflects best practices rather than legal requirements.

The SST is an early intervention process that brings together parents/guardians, certificated and classified staff, administrators, and/or the student, as appropriate, to identify student needs and develop an improvement plan to address those needs.

The Governing Board encourages the collaboration of parents/guardians, ~~teachers, resource personnel~~certificated and classified staff, administrators ~~and students~~, and/or the student, as appropriate, in evaluating the strengths and needs of students having academic, attendance, social, emotional, or behavioral difficulties and in identifying strategies and programs that may assist ~~the~~such students in maximizing their potential. The Superintendent or designee shall establish student success teams (SST) as needed to address individual ~~students'~~student needs.

*(cf. 5113.1 - Chronic Absence and Truancy)*

*(cf. 5147 - Dropout Prevention)*

*(cf. 6159 - Individualized Education Program)*

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*

*(cf. 6164.6 - Identification and Education under Section 504)*

~~*(cf. 5149 - At Risk Students)*~~

The Superintendent or designee shall establish and maintain a process for initiating ~~referrals~~the referral of students to ~~the~~SSTs, which may include referral by district staff, parents/guardians, and/or agency representatives. The Superintendent or designee may also establish and maintain a process for responding to SST referrals, which may include a determination by the district as to whether an SST shall be convened for an individual student success team.

Each SST may collect and analyze relevant student data, as appropriate. The SST may also review the student's educational history, work samples, strengths and areas for growth, and identify available resources and strategies.

*(cf. 5022 - Student and Family Privacy Rights)*

*(cf. 5121 - Grades/Evaluation of Student Achievement)*

*(cf. 5125 - Student Records)*

*(cf. 5141.6 - School Health Services)*

*(cf. 6162.5 - Student Assessment)*

*(cf. 6162.51 - State Academic Achievement Tests)*

*(cf. 6164.2 - Guidance/Counseling Services)*

Each SST shall develop a plan to support the student which incorporates intervention strategies ~~to assist the student.~~ Such strategies may include changes in program placement or instructional methods, recommendation of supplemental educational services, parent involvement strategies, social, emotional and/or behavioral interventions, discipline, referrals to other agencies or resources, and/or other appropriate interventions.

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

~~*(cf. 1020 - Youth Services)*~~

*(cf. 5123 - Promotion/Acceleration/Retention)*

*(cf. 5141.3 - Health Examinations)*

~~*(cf. 5141.6 - Student's Mental Health and Social Services)*~~

(cf. 5144 - Discipline)  
 (cf. 5146 - Married/Pregnant/Parenting Students)  
 (cf. 6020 - Parent Involvement)  
 (cf. 6120 - Response to Instruction and Intervention)  
 (cf. 6158 - Independent Study)  
 (~~cf. 6159 - Individualized Education Program~~)  
 (cf. 6159.4 - Behavioral Interventions for Special Education Students)  
 (~~cf. 6164.2 - Guidance/Counseling Services~~)  
 (cf. 6171 - Title I Programs)  
 (cf. 6172 - Gifted and Talented Student Program)  
 (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-L~~anguage~~ Learners)  
 (cf. 6175 - Migrant Education Program)  
 (cf. 6176 - Weekend/Saturday Classes)  
 (cf. 6177 - Summer ~~School~~Learning Programs)  
 (cf. 6178 - ~~Vocational~~Career Technical Education)  
 (cf. 6178.1 - Work-~~Experience~~Education-Based Learning)  
 (cf. 6179 - Supplemental Instruction)  
 (cf. 6181 - Alternative Schools~~)~~Programs of Choice)  
 (~~cf. 6182 - Opportunity School/Class/Program~~)  
 (cf. 6183 - Home and Hospital Instruction)  
 (cf. 6184 - Continuation Education)  
 (cf. 6185 - Community Day School)

The ~~student success team~~SST shall monitor the student's progress, evaluate the extent to which the recommended strategies have been implemented, make adjustments to the plan, and develop additional interventions as needed.

Note: Pursuant to Education Code 56303, a student should be referred for special education instruction and services only after the resources of the regular education program have been considered and, where appropriate, utilized. However, the U.S. Department of Education's Office of Special Education Programs Memorandum 11-07 emphasizes that districts have an obligation to ensure that evaluations of students suspected of having a disability are not delayed or denied because of the implementation of response to intervention strategies, such as the SST process.

The SST process shall not delay or deny a referral for evaluation for eligibility for special education, as may be required under state or federal law.

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

Note: Districts that have established multi-tiered systems of support (MTSS) may integrate SSTs into such frameworks. The California Department of Education describes MTSS as an integrated, comprehensive framework for districts that focuses on common core state standards, core instruction, differentiated and student-centered learning, individualized student needs, and the alignment of systems necessary for academic, behavioral, and social success. MTSS is connected to the eight state priorities in the local control and accountability plan, and encompasses inclusive academic instruction as reflected in the California state standards and frameworks, response to instruction and intervention, behavior instruction such as positive behavioral interventions and supports and restorative practices, and social-emotional learning.

The following paragraph is **optional** and should be deleted by districts that do not have an established MTSS.

The Superintendent or designee may integrate SSTs into the district's multi-tiered system of support, including identification of students who need additional support, the level(s) of support, appropriate interventions, monitoring of progress, and whether the goal of intervention has been met.

(cf. 0460 - Local Control and Accountability Plan)

To strengthen the effectiveness of SSTs, the Superintendent or designee may provide staff development in the identification of students who may need additional support, implementation of measurable and targeted interventions, and monitoring of progress and goal attainment.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

Legal Reference:

EDUCATION CODE

8800-8807 Healthy Start support services for children

48260-48273 Truancy

48400-48454 Continuation education

49600-49604 Educational counseling

51745-51749.6 Independent study programs

52060-52077 Local control and accountability plan

54400-54425 Programs for disadvantaged children

54440-54445 Migrant children

56300-56305 Identification and referral

WELFARE AND INSTITUTIONS CODE

4343-4352.5 Primary interventions program, mental health

18986.40-18986.46 Interagency children's services

Management Resources:

CSBA PUBLICATIONS

Best Practices in Special Education, Governance Brief, May 2019

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act, August 2021

A Response to Intervention (RTI) Process Cannot Be Used to Delay-Deny an Evaluation for Eligibility under the Individuals with Disabilities Education Act (IDEA): Memorandum 11-07, January 2011

WEB SITES

California Department of Education, multi-tiered systems of support: <http://www.cde.ca.gov/ci/cr/ri>

National Dropout Prevention Center: <http://www.dropoutprevention.org>

U.S. Department of Education, Office of Special Education Programs:

<https://www2.ed.gov/about/offices/list/osers/osep>



**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Regulation 6164.5: Student Success Teams****Status: ADOPTED**

Original Adopted Date: 04/10/2007

Note: The following **optional** administrative regulation may be revised to reflect district practice.

Utilization of the Student Success Team (SST) process is not required by state or federal law. As such, this administrative regulation reflects best practices rather than legal requirements.

**Team Membership**

Members of individual student success teams (SST) may include:

- 1.-      The principal or designee
- 2.-      One or more of the student's classroom teachers or former teachers
- 3.-      The student's parents/guardians
- 4.-      The student if appropriate
- 5.-      School Counselor(s)
6.      Resource personnel or specialists, such as a school ~~counselor~~, psychologist, nurse, outreach consultant, special education resource ~~person, categorically funded staff~~ person, department chairperson, speech and language specialist, reading specialist, social worker, probation officer, community resource representative, mental health worker-, and/or other person(s) relevant to the student's situation, as determined by the district

The makeup of each individual SST is at the district's discretion, and may not include participation from individuals in each of the categories listed above.

**Team Responsibilities**

Note: The Superintendent or designee may appoint a districtwide or schoolwide SST coordinator to coordinate SST meetings and related activities.

The principal or designee shall:

- 1.-      Schedule meetings and establish meeting procedures
- 2.-      Contact parents/guardians and other team members regarding team meetings
- 3.-      Consult with appropriate school staff, including teachers and/or district resource personnel
- 4.-      Arrange for observation of the student ~~in the problem situation~~ as needed



- 5.- Collect any additional background information necessary to inform team members about the student's strengths and needs, such as relevant student data, educational history, and work samples, as appropriate  
*(cf. 5022 - Student and Family Privacy Rights)*  
*(cf. 5121 - Grades/Evaluation of Student Achievement)*  
*(cf. 5125 - Student Records)*  
*(cf. 6162.5 - Student Assessment)*  
*(cf. 6162.51 - State Academic Achievement Tests)*
- 6.- Help the student and parents/guardians prepare for the meeting
- 7.- Facilitate the team meetings
- 8.- Develop a plan to support the student which incorporates intervention strategies  
*(cf. 3552 - Summer Meal Program)*  
*(cf. 3553 - Free and Reduced Price Meals)*  
*(cf. 5141.4 - Child Abuse Prevention and Reporting)*  
*(cf. 5141.5 - Mental Health)*  
*(cf. 5141.52 - Suicide Prevention)*  
*(cf. 5141.6 - School Health Services)*  
*(cf. 5144 - Discipline)*  
*(cf. 6141.4 - International Baccalaureate Program)*  
*(cf. 6141.5 - Advanced Placement)*  
*(cf. 6152 - Class Assignment)*  
*(cf. 6152.1 - Placement in Mathematics Courses)*  
*(cf. 6158 - Independent Study)*  
*(cf. 6159.4 - Behavioral Interventions for Special Education Students)*  
*(cf. 6164.2 - Guidance/Counseling Services)*  
*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*  
*(cf. 6164.6 - Identification and Education under Section 504)*  
*(cf. 6172 - Gifted and Talented Student Program)*  
*(cf. 6172.1 - Concurrent Enrollment in College Classes)*  
*(cf. 6176 - Weekend/Saturday Classes)*  
*(cf. 6177 - Summer Learning Programs)*  
*(cf. 6178 - Career Technical Education)*  
*(cf. 6178.1 - Work-Based Learning)*  
*(cf. 6179 - Supplemental Instruction)*  
*(cf. 6181 - Alternative Schools/Programs of Choice)*  
*(cf. 6183 - Home and Hospital Instruction)*  
*(cf. 6184 - Continuation Education)*  
*(cf. 6185 - Community Day School)*
- 9.- Ensure that the student's progress is monitored ~~and~~, that follow-up meetings are regularly scheduled, and that adjustments are made to the plan and related interventions as necessary