

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

September 13, 2022  
6:00pm Regular Session

**Loyalton:** Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

Patty Hall, Clerk, District 1 – phall@spjUSD.org  
Tom Mooers, District 2 – tmooers@spjUSD.org  
Christina Potter, Vice President, District 3 – cpotter@spjUSD.org  
Vacant, District 4  
Dorie Gayner, District 5 – dgayner@spjUSD.org

*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/85052744607>

Phone dial-in: 669-900-9128

Webinar ID: 850 5274 4607

(Press \*6 to unmute)

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

*Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at 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. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Assignment of Amanda Wattenburg, Teacher On Special Assignment, 1.0 FTE, effective August 22, 2022

2. Business Report

- a. Account Object Summary-Balance from 07/01/2022 to 08/31/2022\*\*

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)

## F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held August 09, 2022\*\*
2. Approval of Board Report-Checks Dated 08/01/2022 through 08/31/2022\*\*
3. Approval of Consolidated Application for 2022-2023\*\*
4. Biennial Review of Conflict of Interest Code – no changes\*\*
5. Appointment of members of the Student Attendance Review Board as follows:
  1. J. Lon Cooper, Sierra County Public Defender
  2. Sandra Groven, Sierra County District Attorney
  3. Chuck Henson, Sierra County Chief Probation Officer (alternate: Sofia Gonzalez, Scott Quade)
  4. Laurie Marsh, Sierra County Behavioral Health (alternate: Cara Bowling)
  5. Sheri Roen, Parent Representative
  6. Jamie Shiltz, Sierra County Social Services (alternate: Kristal Evans)
  7. Kimberly Askew, Sierra County Foster Youth Services and McKinney-Vento Liaison
  8. Mike Fisher, Sierra County Sheriff(Ed Code 48321 (a) (4) The school district representatives on the county school attendance review board shall be nominated by the governing boards of school districts and shall be appointed by the county superintendent of schools. All other persons and group representatives shall be appointed by the county board of education.)

## G. ACTION ITEMS

1. New Business
  - a. Adoption of Resolution 23-002C, Adopting the Gann Limit\*\*  
*ROLL CALL VOTE*
  - b. Adoption of Unaudited Actuals for the Fiscal Year Ending June 30, 2022\*\*
  - c. Approval of proposed salary schedule changes for Classified Employees, retro to July 1, 2022\*\*
  - d. Approval of the Tentative Agreement for Classified Employees, 2022-23 Negotiations\*\*
  - e. Approval of the Tentative Agreement for Sierra-Plumas Teachers Association, 2022-23 Negotiations\*
  - f. Approval of Completion of Bargaining for SPTA, 2022-23 Negotiations\*
  - g. Approval of utilizing AB 361 for meetings conducted through October 11, 2022  
~This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing  
~AB 361 expires January 01, 2024  
~Zoom will be available for the public with or without utilizing AB 361

## BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- h. 1113—District and School Web Sites
  1. Exhibit, *revisions*\*\*
- i. 1312.4—Williams Uniform Complaint Procedures
  1. Administrative Regulation, *revisions*\*\*
  2. Exhibit, *revisions*\*\*
- j. 3110—Transfer of Funds
  1. Board Policy, *revisions*\*\*

- k. 3523—Electronic Signatures
  - 1. Board Policy, *NEW\*\**
  - 2. Administrative Regulation, *NEW\*\**
- l. 4112.2—Certification
  - 1. Administrative Regulation, *revisions\*\**
- m. 4161.8/4261.8/4361.8—Family Care and Medical Leave
  - 1. Administrative Regulation, *revisions\*\**
- n. 6173.1—Education for Foster Youth
  - 1. Administrative Regulation, *revisions\*\**
- o. Approval of CSBA’s recommended deletions in the list provided\*\*
- p. Approval of CSBA’s recommended title changes in the list provided\*\*
- q. INFORMATION ONLY—Policies which will no longer be reviewed or updated by CSBA in list provided\*\*
 

*May consider deleting at a later date if it is determined any of the policies in this list no longer serve a purpose.*
- r. 6146.1—High School Graduation Requirements
  - 1. Board Policy, *revisions\*\**

H. ADVANCED PLANNING

- 1. Next Regular Board Meetings will be held on October 11, 2022, at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items

I. 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, Director of Business Services/CBO – [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.



Balances through August						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund</b>						
1100	Teachers Salaries	374,473.00	374,473.00	304,046.90	8,700.00	61,726.10
1115	Certificated Extra Duty	1,000.00	1,000.00		170.00	830.00
1120	Certificated Substitutes	10,416.00	10,416.00			10,416.00
1200	Certificated Pupil Support Ser	37,716.00	37,716.00	28,513.40	6,130.12	3,072.48
1300	Certificated Supervisor Admini	216,098.00	216,098.00	177,164.60	35,432.92	3,500.48
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	<b>Total for Object 1000</b>	<b>649,703.00</b>	<b>649,703.00</b>	<b>509,724.90</b>	<b>50,433.04</b>	<b>89,545.06</b>
2100	Instructional Aides' Salaries	168,282.00	168,282.00	121,268.65	2,847.31	44,166.04
2115	Classified Extra Duty	1,000.00	1,000.00			1,000.00
2120	Classified Substitutes	7,500.00	7,500.00			7,500.00
2200	Classified Support Salaries	86,325.00	86,325.00	52,312.75	5,581.99	28,430.26
2215	Classified Support Extra Duty	1,000.00	1,000.00			1,000.00
2220	Classified Substitute Salaries	4,000.00	4,000.00			4,000.00
2300	Classified Supervisors' Admini	170,982.00	170,982.00	121,408.74	24,255.00	25,318.26
2400	Clerical Technical Office Staf	218,422.00	218,422.00	174,968.00	37,912.32	5,541.68
2900	Other Classified Salaries	20,520.00	20,520.00			20,520.00
	<b>Total for Object 2000</b>	<b>678,031.00</b>	<b>678,031.00</b>	<b>469,958.14</b>	<b>70,596.62</b>	<b>137,476.24</b>
3101	STRS Certificated Positions	189,095.00	189,095.00	97,357.50	9,551.09	82,186.41
3102	STRS Classified Positions	1,719.00	1,719.00			1,719.00
3202	PERS Classified Positions	163,936.00	163,936.00	116,309.90	18,830.83	28,795.27
3301	OASDI Certificated Positions	4,081.00	4,081.00			4,081.00
3302	OASDI Classified Positions	41,647.00	41,647.00	28,715.43	4,373.92	8,557.65
3311	Medicare Certificated Position	9,371.00	9,371.00	7,131.70	936.94	1,302.36
3312	Medicare Classified Positions	9,742.00	9,742.00	6,715.66	1,022.95	2,003.39
3401	Health & Welfare Benefits Cert	103,992.00	103,992.00	87,882.70	5,585.78	10,523.52
3402	Health & Welfare Benefits Clas	111,030.00	111,030.00	112,526.30	13,152.42	14,648.72-
3501	SUI Certificated	3,327.00	3,327.00	2,548.60	330.61	447.79
3502	SUI Classified	3,392.00	3,392.00	2,349.88	357.85	684.27
3601	Workers' Compensation Certific	23,090.00	23,090.00	19,854.30	2,608.36	627.34
3602	Workers' Compensation Classifi	24,012.00	24,012.00	18,695.50	2,847.72	2,468.78
3901	Golden Handshake	15,689.00	15,689.00		15,688.50	.50
	<b>Total for Object 3000</b>	<b>704,123.00</b>	<b>704,123.00</b>	<b>500,087.47</b>	<b>75,286.97</b>	<b>128,748.56</b>
4100	Approved Textbooks Core Curric	1,300.00	1,300.00			1,300.00
4300	Materials and Supplies	44,714.00	44,714.00	9,548.09	.59	35,165.32
4320	Custodial Grounds Supplies	1,250.00	1,250.00			1,250.00

Balances through August						Fiscal Year 2022/23
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	249.99		1,500.01
4350	Vehicle Upkeep	3,500.00	3,500.00	2,000.00		1,500.00
4399	Mat & Sup Undesignated Bal	8,433.00	8,433.00			8,433.00
4400	Noncapitalized Equipment	9,714.00	9,714.00			9,714.00
	<b>Total for Object 4000</b>	<b>70,661.00</b>	<b>70,661.00</b>	<b>11,798.08</b>	<b>.59</b>	<b>58,862.33</b>
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	15,948.00	15,948.00	10,092.75	112.10	5,743.15
5300	Dues and Membership	19,847.00	19,847.00	4,206.10	17,452.49	1,811.59-
5400	Insurance	15,000.00	15,000.00	17,361.50	299.66	2,661.16-
5500	Operation Housekeeping Service	14,500.00	14,500.00	5,820.91	179.09	8,500.00
5600	Rentals, Leases, Repairs, Nonc	3,000.00	3,000.00	499.16	50.80	2,450.04
5801	Legal Services	18,500.00	18,500.00	5,000.00		13,500.00
5805	Personnel Expense	1,000.00	1,000.00	200.00		800.00
5808	Other Services & Fees	1,500.00	1,500.00	1,327.21	172.79	.00
5810	Contracted Services	462,653.00	462,653.00	158,355.12	50,104.02	254,193.86
5899	SPJUSD to Reimburse			7,754.09	29,617.56	37,371.65-
5900	Communications	12,500.00	12,500.00	7,730.80	1,546.16	3,223.04
	<b>Total for Object 5000</b>	<b>604,448.00</b>	<b>604,448.00</b>	<b>218,347.64</b>	<b>99,534.67</b>	<b>286,565.69</b>
6400	Equipment	20,000.00	20,000.00			20,000.00
6500	Equipment Replacement	25,855.00	25,855.00			25,855.00
	<b>Total for Object 6000</b>	<b>45,855.00</b>	<b>45,855.00</b>	<b>.00</b>	<b>.00</b>	<b>45,855.00</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>2,802,249.00</b>	<b>2,802,249.00</b>	<b>1,709,916.23</b>	<b>295,851.89</b>	<b>796,480.88</b>
<b>Fund 11 - ADULT ED</b>						
1100	Teachers Salaries	4,500.00	4,500.00		1,186.67	3,313.33
1300	Certificated Supervisor Admini	110,566.00	110,566.00	92,138.40	18,427.68	.08-
	<b>Total for Object 1000</b>	<b>115,066.00</b>	<b>115,066.00</b>	<b>92,138.40</b>	<b>19,614.35</b>	<b>3,313.25</b>
2100	Instructional Aides' Salaries	2,000.00	2,000.00			2,000.00
2200	Classified Support Salaries	3,415.00	3,415.00			3,415.00
2400	Clerical Technical Office Staf	27,394.00	27,394.00	25,060.45	4,856.20	2,522.65-
	<b>Total for Object 2000</b>	<b>32,809.00</b>	<b>32,809.00</b>	<b>25,060.45</b>	<b>4,856.20</b>	<b>2,892.35</b>

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2023, Period = 2, 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 August						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 11 - ADULT ED (continued)</b>						
3101	STRS Certificated Positions	27,178.00	27,178.00	17,598.40	3,519.68	6,059.92
3202	PERS Classified Positions	8,173.00	8,173.00	6,119.70	1,232.02	821.28
3301	OASDI Certificated Positions				73.58	73.58-
3302	OASDI Classified Positions	2,035.00	2,035.00	1,380.21	301.08	353.71
3311	Medicare Certificated Position	1,668.00	1,668.00	1,321.50	281.50	65.00
3312	Medicare Classified Positions	475.00	475.00	322.81	70.41	81.78
3401	Health & Welfare Benefits Cert	13,019.00	13,019.00	10,849.00	2,169.80	.20
3402	Health & Welfare Benefits Clas	17,536.00	17,536.00	15,942.30		1,593.70
3501	SUI Certificated	576.00	576.00	460.70	98.07	17.23
3502	SUI Classified	164.00	164.00	125.29	24.28	14.43
3601	Workers' Compensation Certific	4,111.00	4,111.00	3,678.90	783.68	351.58-
3602	Workers' Compensation Classifi	1,172.00	1,172.00	898.60	196.03	77.37
	<b>Total for Object 3000</b>	<b>76,107.00</b>	<b>76,107.00</b>	<b>58,697.41</b>	<b>8,750.13</b>	<b>8,659.46</b>
4100	Approved Textbooks Core Curric	3,000.00	3,000.00	3,487.40		487.40-
4300	Materials and Supplies	12,967.00	12,967.00	1,669.01	1.16-	11,299.15
4320	Custodial Grounds Supplies	1,000.00	1,000.00			1,000.00
4330	Office Supplies	2,500.00	2,500.00	626.97	42.29	1,830.74
4350	Vehicle Upkeep	2,000.00	2,000.00	1,184.22		815.78
4400	Noncapitalized Equipment	5,000.00	5,000.00	12,023.07		7,023.07-
	<b>Total for Object 4000</b>	<b>26,467.00</b>	<b>26,467.00</b>	<b>18,990.67</b>	<b>41.13</b>	<b>7,435.20</b>
5200	Travel and Conference	6,500.00	6,500.00	952.00	32.04	5,515.96
5203	MILEAGE	1,000.00	1,000.00			1,000.00
5300	Dues and Membership	1,500.00	1,500.00	1,100.00		400.00
5500	Operation Housekeeping Service	4,200.00	4,200.00	4,450.55	149.45	400.00-
5600	Rentals, Leases, Repairs, Nonc	2,600.00	2,600.00	1,999.00	94.01	506.99
5801	Legal Services	1,000.00	1,000.00			1,000.00
5805	Personnel Expense	100.00	100.00	100.00		.00
5808	Other Services & Fees	1,000.00	1,000.00			1,000.00
5810	Contracted Services	21,500.00	21,500.00	3,700.00	10,534.00	7,266.00
5900	Communications	1,600.00	1,600.00	1,068.40	131.60	400.00
	<b>Total for Object 5000</b>	<b>41,000.00</b>	<b>41,000.00</b>	<b>13,369.95</b>	<b>10,941.10</b>	<b>16,688.95</b>
6200	Building and Improvement of Bu	34,054.00	34,054.00	101,507.64	69,068.59	136,522.23-
6400	Equipment	5,000.00	5,000.00			5,000.00
	<b>Total for Object 6000</b>	<b>39,054.00</b>	<b>39,054.00</b>	<b>101,507.64</b>	<b>69,068.59</b>	<b>131,522.23-</b>
7619	Other Authorized Interfund Tra	6,722.00	6,722.00			6,722.00

Balances through August						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Fund 11 and Expense accounts		337,225.00	337,225.00	309,764.52	113,271.50	85,811.02-
<b>Fund 16 - FOREST RES</b>						
7211	Transfers of Pass-through Rev	262,000.00	262,000.00			262,000.00
7619	Other Authorized Interfund Tra	46,000.00	46,000.00			46,000.00
Total for Fund 16, Expense accounts and Object 7000		308,000.00	308,000.00	.00	.00	308,000.00
Total for Org 001 - Sierra County Office of Education		3,447,474.00	3,447,474.00	2,019,680.75	409,123.39	1,018,669.86



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

August 09, 2022

6:00pm Regular Session

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

*Zoom videoconferencing was also available for the public.*

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

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A. CALL TO ORDER

*Vice President CHRISTINA POTTER called the meeting to order at 6:13pm.*

B. ROLL CALL

PRESENT: *Patty Hall, Clerk, District 1*  
*Tom Mooers, District 2*  
*Christina Potter, Vice President, District 3 (via Zoom)*  
*Dorie Gayner, District 5*

ABSENT: *None*

VACANT: *District 4*

C. APPROVAL OF AGENDA

*HALL/MOOERS*

*4/0*

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. District 4 Board Member Vacancy

*BERARDI: Nicole Stannard resigned for District 4 as of July 31. There is no intent to make an Appointment to fill the position due to the upcoming election in November.*

*Discussion ensued with a request from the audience asking the Board to entertain the idea of appointing someone despite the upcoming election and to direct the Superintendent to do so on the next agenda. It was concluded that this item can be added as a Suggested Agenda Item and reviewed further before the next meeting in September.*

b. Resignation for Alyssa McCollum, Instructional Aide, Loyalton High School, .67 FTE (4 hours/day), effective July 29, 2022

c. Assignment of Alyssa McCollum, Severely Handicapped Aide, Loyalton High School, 1.0 FTE (6 hours/day), effective August 24, 2022

2. Business Report

a. Account Object Summary-Balance from 07/01/2022 to 07/31/2022

3. Staff Reports

*SELPA—BETHKE: None*

*ADULT ED—JACKSON: None*

4. Board Member Reports

*MOOERS: I am not running for the next term. I look forward to serving the rest of my Provisional Appointment as best I can, and then transitioning back into parent-volunteer.*

*GAYNER: Trying to visit the schools, learn how things run and get caught up with district matters.*

5. Public Comment

*John Martinetti—If an Appointment goes on the next agenda, would the Appointment take place in September or October?*

*BERARDI: It could take place in September with enough notice given.*

*Kelly Champion—Would like to see more money put into regular maintenance of our facilities. A particular concern was the field inside the track by LES typically used for soccer.*

*BERARDI: We have hired a company to help us find additional funds to put towards major updates by priority of safety concerns and regular maintenance.*

*Don Russel—I would encourage the Board to think very carefully about naming someone to the Board with the election looming. As soon as you name someone to the Board they become an incumbent and that is an advantage in any election.*

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held July 12, 2022
2. Approval of Board Report-Checks Dated 07/01/2022 through 07/31/2022
3. Approval of 2022-2023 SCOE Certificated Substitute List

*HALL/GAYNER*

*4/0*

G. ACTION ITEMS

1. New Business

***PUBLIC HEARING – Declaration of Need***

- a. Public Hearing *opened at 6:28pm* to receive public comment regarding the announcement of the adoption of the Declaration of Need for Fully Qualified Educators for the 2022-2023 School Year (Item b).

*Kelly Champion—I just heard that there were applicants that just weren't being hired. Is it that we don't have the applicants, or we don't have the process to get them hired, or what is the hold up?*

*BERARDI: I'm not sure which positions you're referring to, but there are still interviews taking place for a number of positions. There have been offers made, some that have been declined. There are a variety of reasons that applicants have declined an offer (i.e our rural location).*

*Closed at 6:31pm.*

- b. Approval of the Declaration of Need for Fully Qualified Educators for the 2022-2023 school year. *A diligent search to recruit fully prepared teacher(s) was made and an insufficient number of certificated persons met the Sierra County Office of Education's employment criteria for the position(s)*  
**HALL/MOOERS**  
 4/0
- c. Approval of CBEST Waiver for Substitute Teachers *(The Sierra COE has been unable to recruit enough day-to-day substitute teachers who have not had an opportunity to take and pass all sections of the California Basic Educational Skills Test. The SCOE anticipates employing no greater than five (5) day-to-day substitutes on variable term CBEST waiver for the 2022-2023 school year)*  
**MOOERS/GAYNER**  
 4/0
- d. Approval of Teacher On Special Assignment job description and position  
**HALL/MOOERS**  
 4/0
- e. Approval of utilizing AB 361 for meetings conducted through September 13, 2022  
**HALL/MOOERS**  
 4/0  
*~This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing*  
*~AB 361 expires January 01, 2024*  
*~Zoom will be available for the public with or without utilizing AB 361*

H. ADVANCED PLANNING

- 1. Next Regular Board Meetings will be held on September 13, 2022, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items  
*-Appointment for District 4?*

I. ADJOURN at 6:33pm  
**HALL/GAYNER**  
 4/0

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Patty Hall, Clerk

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James Berardi, Superintendent  
 Secretary to the County Board of Education

Checks Dated 08/01/2022 through 08/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016323	08/15/2022	ALHAMBRA	11-4330	WATER SERVICE		30.42
00016324	08/15/2022	AMAZON CAPITAL SERVICES	11-4330	CABLE		24.46
00016325	08/15/2022	AT&T	11-5900	PHONE		131.60
00016326	08/15/2022	FIRST-CITIZENS BANK & TRUST	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00016327	08/15/2022	AZTEC SOFTWARE	11-5810	HSE CURRICULUM		7,350.00
00016328	08/15/2022	HEIDI BETHKE	01-5200	PER DIEM/HOTEL		302.30
00016329	08/15/2022	CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	01-4300	SALES TAX	.59	
			01-9502	SALES TAX	79.41	80.00
00016330	08/15/2022	BURLINGTON ENGLISH INC.	11-5810	COURSES		480.00
00016331	08/15/2022	CADENCE TEAM, INC 4010 FOOTHILLS BLVD.	01-5810	NETWORK SUPPORT	10,125.00	
			01-5899	NETWORK SUPPORT	1,125.00	11,250.00
00016332	08/15/2022	CWDL CERTIFIED PUBLIC ACCOUNTANTS	01-9500	AUDIT FEES		1,599.50
00016333	08/15/2022	FERGUSON WATERWORKS #1423	11-6200	PLUMBING /ELECTRICAL SUPPLIES		1,588.09
00016334	08/15/2022	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		32.04
00016335	08/15/2022	LES SCHAWB	01-9500	SUV BRAKES		748.88
00016336	08/15/2022	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	179.09	
			11-5500	ELECTRICAL SERVICE	117.41	296.50
00016337	08/15/2022	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	01-5810	GASB 68 FEE		350.00
00016338	08/15/2022	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00016339	08/15/2022	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		3,000.00
00016340	08/15/2022	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		172.79
00016341	08/15/2022	SISKIYOU COUNTY OFFICE OF EDUCATION	01-5300	COALITION DUES		1,856.27
00016342	08/15/2022	TAYLOR CONCRETE	11-6200	CONCRETE FOR NEW PORTABLE		25,480.50
00016343	08/15/2022	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	2,956.00	
			76-9576	HEALTH INSURANCE	17,521.90	20,477.90
00016344	08/15/2022	U.S. BANK	01-9500	SUPPLIES/FUEL	214.70	
			11-4300	SQUARE HARDWARE		
			11-9500	SQUARE HARDWARE	136.21	350.91
00016345	08/15/2022	U.S. BANK VOYAGER	01-5200	FUEL EXPENSE	45.17	
			01-5899	FUEL EXPENSE	76.01	
			11-5200	FUEL EXPENSE	48.00	169.18
<b>Total Number of Checks</b>					<b>23</b>	<b>76,653.42</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

Checks Dated 08/01/2022 through 08/31/2022

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

**Fund Summary**

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
01	County School Service Fund	14	23,603.79
11	ADULT EDUCATION	12	35,527.73
76	Payroll Clearing	1	17,521.90
Total Number of Checks		<b>23</b>	76,653.42
Less Unpaid Sales Tax Liability			.00
<b>Net (Check Amount)</b>			<b>76,653.42</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



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Sierra County Office of Education (46 10462 0000000)

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## 2021–22 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

Required fields are denoted with an asterisk (\*).

### Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
  - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
  - b) Includes a dispute resolution process;
  - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

### Homeless Liaison Contact Information

- \* Homeless liaison first name: Kimberly
- \* Homeless liaison last name: Askew
- \* Homeless liaison title: Foster Youth/Workability Coordinator
- \* Homeless liaison email address: kaskew@spjUSD.org  
(Format: abc@xyz.zyx)
- \* Homeless liaison telephone number: 530-993-1660  
(Format: 999-999-9999)
- Homeless liaison telephone extension: 101
- \* Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education: 0.67  
(Format: 0.00)

### Homeless Liaison Training Information

- \* Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years:  No  Yes
- Has the homeless liaison provided training to the following personnel:
- Principals and other school leaders:  No  Yes
- Attendance officers and registrars:  No  Yes
- Teachers and instructional assistants:  No  Yes
- School counselors:  No  Yes

### Homeless Education Policy and Requirements

- \* Does the LEA have a written homeless education policy:  No  Yes

No policy comment:  
Provide an explanation why the LEA does not have a homeless education policy.  
(Maximum 500 characters)

Date LEA's board approved the homeless education policy: 02/09/2016 (ex. MM/DD/YYYY)

\* Does the LEA meet the above federal requirements:  No  Yes

Compliance comment:  
Provide an explanation why the LEA does not comply with federal requirements.  
(Maximum 500 characters)

\* Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth:  No  Yes

Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth:  No  Yes

Is the housing questionnaire made available in paper form:  No  Yes

Did your LEA administer the housing questionnaire to all student body during the school year:  No  Yes

Last Saved: Nona Griesert (NGriesert), 8/12/2022 2:15 PM, Draft

Leanne Wheeler, Integrated Student Support and Programs Office | [LWheeler@cde.ca.gov](mailto:LWheeler@cde.ca.gov) | 916-319-0383  
Karmina Barrales, Integrated Student Support and Programs Office | [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov) | 916-327-9692  
General CARS Questions: Consolidated Application Support Desk | [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov) | 916-319-0297



## CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Sierra County Office of Education (46 10462 0000000)

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### 2022–23 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

Required fields are denoted with an asterisk (\*).

#### Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

\* The authorized representative agrees to the above statement:  No  Yes

Authorized Representative's Full Name: James Berardi

Authorized Representative's Title: Superintendent

Authorized Representative's Signature Date: 08/16/2022 (ex. MM/DD/YYYY)

Comment:  
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)

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Miguel Cordova, Title I Policy, Program, and Support Office | [MCordova@cde.ca.gov](mailto:MCordova@cde.ca.gov) | 916-319-0381  
General CARS Questions: Consolidated Application Support Desk | [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov) | 916-319-0297





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## 2022–23 LCAP Federal Addendum Certification

Required fields are denoted with an asterisk (\*).

### Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

### Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

**County Office of Education (COE) or District:** 07/01/2017 (ex. MM/DD/YYYY)

For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP

**Direct Funded Charter:** (ex. MM/DD/YYYY)

Enter the adoption date of the current LCAP

\* Authorized Representative's Full Name: James Berardi

\* Authorized Representative's Title: Superintendent

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Local Agency Systems Support Office | [LCAPAddendum@cde.ca.gov](mailto:LCAPAddendum@cde.ca.gov) | 916-323-5233  
General CARS Questions: Consolidated Application Support Desk | [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov) | 916-319-0297





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## 2022–23 Application for Funding

Required fields are denoted with an asterisk (\*).

### Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that  the Local Board has approved the Application for Funding for the listed fiscal year:

### District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that  parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year:

### Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

\* Title I, Part A (Basic Grant):  No  Yes  
ESSA Sec. 1111 et seq.  
SACS 3010

\* Title II, Part A (Supporting Effective Instruction):  No  Yes  
ESEA Sec. 2104  
SACS 4035

Title II, Part A funds used through the Alternative Fund Use Authority (AFUA):  No  Yes  
Section 5211 of ESEA

\* Title III English Learner:  No  Yes  
ESEA Sec. 3102  
SACS 4203

\* Title III Immigrant:  No  Yes  
ESEA Sec. 3102  
SACS 4201

\* Title IV, Part A (Student and School Support):  No  Yes  
ESSA Sec. 4101  
SACS 4127

Title IV, Part A funds used through the Alternative Fund Use Authority (AFUA):  No  Yes  
Section 5211 of ESEA

Title V, Part B Subpart 1 Small, Rural School Achievement Grant:  No  Yes  
ESSA Sec. 5211 SACS 5810

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California Department of Education  
1430 N Street  
Sacramento, CA 95814

[Web Policy](#)



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## 2022–23 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

*Required fields are denoted with an asterisk (\*).*

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

\* 2022–23 Request for authorization:       No     Yes

LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system:  
(Maximum 500 characters)

*Last Saved: Nona Griesert (NGriesert), 8/12/2022 3:32 PM, Draft*

Save

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Hilary Thomson, Fiscal Oversight and Support Office | [HThomson@cde.ca.gov](mailto:HThomson@cde.ca.gov) | 916-323-0765  
General CARS Questions: Consolidated Application Support Desk | [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov) | 916-319-0297



RESOLUTION NO. 16-002  
ADOPTING A CONFLICT OF INTEREST CODE  
OF THE  
SIERRA COUNTY OFFICE OF EDUCATION

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the Sierra County Office of Education has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the Sierra County Office of Education has recently reviewed its positions, and the duties of each position, and has determined that changes to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the district's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the Sierra County Board of Education Governing Board adopts the following Conflict of Interest Code including its Appendix of Designated Employees and Disclosure Categories.


PASSED AND ADOPTED THIS 13th day of December 2016, at a meeting by the following vote:

DRYDEN	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>
HALL	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>
MOORE	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>
WRIGHT	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>

ABSENT: DRISCOLL

  
Sharon Dryden, President

Attest:

  
Merrill M. Grant, Ed.D.  
County Superintendent



## **SIERRA COUNTY OFFICE OF EDUCATION**

### **CONFLICT-OF-INTEREST CODE**

**2016**

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) that contains the terms of a standard conflict-of-interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices, designating positions and establishing disclosure categories, shall constitute the conflict-of-interest code of the Sierra County Office of Education (County).

Individuals holding designated positions shall file their statements of economic interests with the County, which will make the statements available for public inspection and reproduction at 109 Beckwith Road, Loyalton, California. (Gov. Code Sec. 81008.) All statements will be retained by the County.

SIERRA COUNTY OFFICE OF EDUCATION

CONFLICT-OF-INTEREST CODE

APPENDIX A  
DESIGNATED POSITIONS

<u>POSITION</u>	<u>CATEGORY</u>
Designated Position Disclosure Category	
Governing Board of Education Members .....	1
Superintendent of Schools.....	1
Business Manager .....	2
SELPA Director .....	2
Consultants/New Positions* .....	2

\* Consultants/New positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The Superintendent may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The Superintendent's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code. (Gov. Code Section 81008.)

**SIERRA COUNTY OFFICE OF EDUCATION**

**CONFLICT-OF-INTEREST CODE**

**APPENDIX B  
DISCLOSURE CATEGORIES**

**Category 1:**

Designated positions in this category must report:

- a. Interest in real property located entirely or partly within boundaries, or within two miles of County boundaries or of any land owned or used by the County. Such interests include any leasehold, beneficial or ownership interest, or option to acquire such interest in real property.
- b. Investments and business positions in business entities and income, including gifts, loans, and travel payments, from, sources which:
  1. Are engaged in the acquisition or disposal of real property within the County,
  2. Are contractors that are, or have been within the past two years, engaged in work or services of the type used by the County, or
  3. Are of the type which engages in the manufacture, sale, repair, rental or distribution of school supplies, books, materials, school furnishings, or equipment.

**Category 2:**

Designated persons in this category must report investments and business positions in business entities and income, including gifts, loans, and travel payments, from, sources which:

- a. Are contractors engaged in work or services of the type to be used by the department in which the designated person manages or directs, or
- b. Are of the type which engages in the manufacture, sale, repair, rental or distribution of school supplies, books, materials, school furnishings, or equipment.

**SIERRA COUNTY OFFICE OF EDUCATION**

**RESOLUTION NO. 23-002C**

**Resolution for Adopting the Gann Limit**

**WHEREAS**, in November of 1979, the California electorate adopted Proposition 4, commonly called the “Gann Amendment”, which added Article XIII-B to the California Constitution; and

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and

**WHEREAS**, Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the County; and

**WHEREAS**, Government Code section 7902.1 authorizes this board to increase the County’s appropriations limit to an amount equal to its proceeds of taxes; and

**NOW, THEREFORE, BE IT RESOLVED**, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2021-2022 and 2022-2023 fiscal years are made in accord with applicable constitutional and statutory law; and

**BE IT FURTHER RESOLVED**, this Board does hereby declare that the appropriations in the Budget for the 2021-2022 and 2022-2023 fiscal years do not exceed the limitations imposed by Proposition 4; and

**BE IT FURTHER RESOLVED**, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at a regular meeting of the Sierra County Board of Education held September 13, 2022 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

VACANT: \_\_\_\_\_

\_\_\_\_\_  
Patty Hall, Clerk  
Sierra County Board of Education



# Sierra County Office of Education

Unaudited Actuals  
2021/22

September 13, 2022  
James Berardi/Superintendent

Sierra County Office of Education  
Unaudited Actuals  
2021/22

**2021/22 Highlights**

- ❖ Provided financial software, counseling, nursing, and for excess business services staff time.
- ❖ Provided special education service to SPJUSD resource students.
- ❖ Provided 1.0 FTE Administration to Loyalton Elementary School.
- ❖ Continued career technical education courses at LHS for SPJUSD students.
- ❖ Successful and growing Adult Education program.



**General Fund Form 01 & Forest Reserve Fund 16:**

**Ending Fund Balance** (SACS Fund 01, page 2, F.2)

Net increase in operating fund balance is **\$1,320,295** for an ending fund balance of \$5,046,255.

Beginning Funding Balance 7/01/2021: \$ 3,725,960  
Net increase in Fund Balance: **\$ 1,320,295**  
Ending Fund Balance: 6/30/2022: \$ 5,046,255

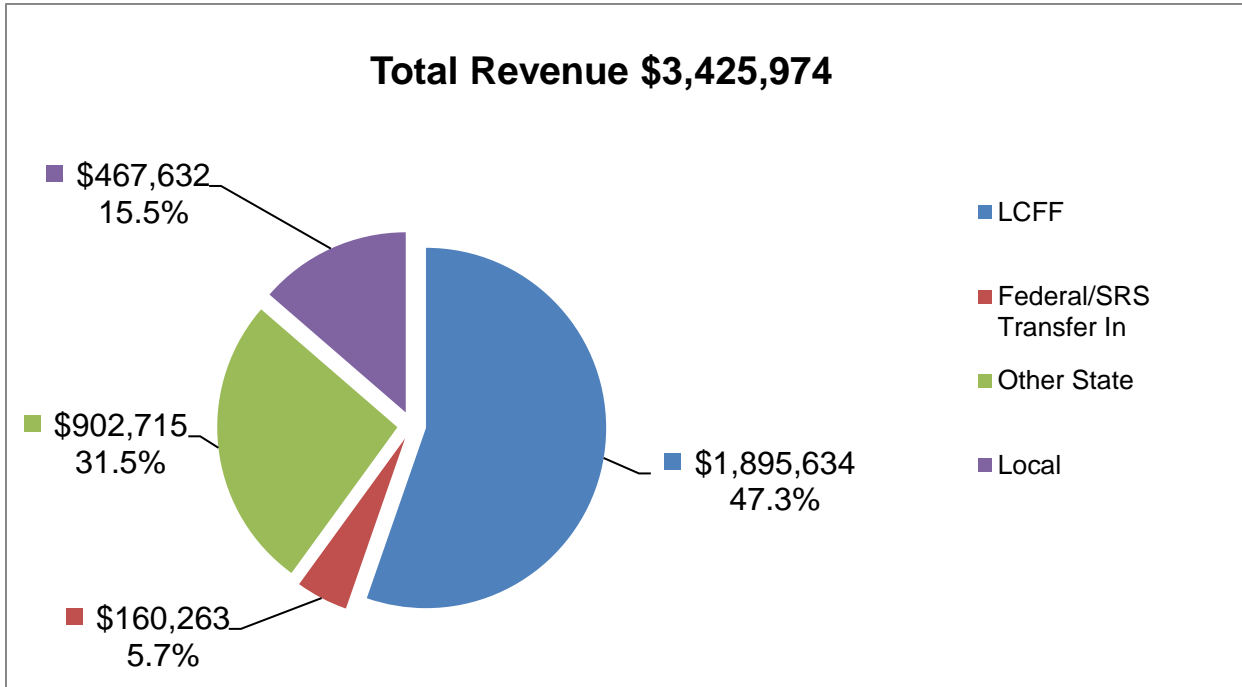
Components of Ending Fund Balance

1) Revolving Cash:	\$	600
2) Restricted:	\$	252,489
3) Other Commitments	\$	92,485
4) Res Econ. Uncertainties:	<b><u>\$</u></b>	<b><u>293,000</u></b>
5) Unassigned:	\$	4,407,681



Sierra County Office of Education  
Unaudited Actuals  
2021/22

**2021-2022 RESOURCES**



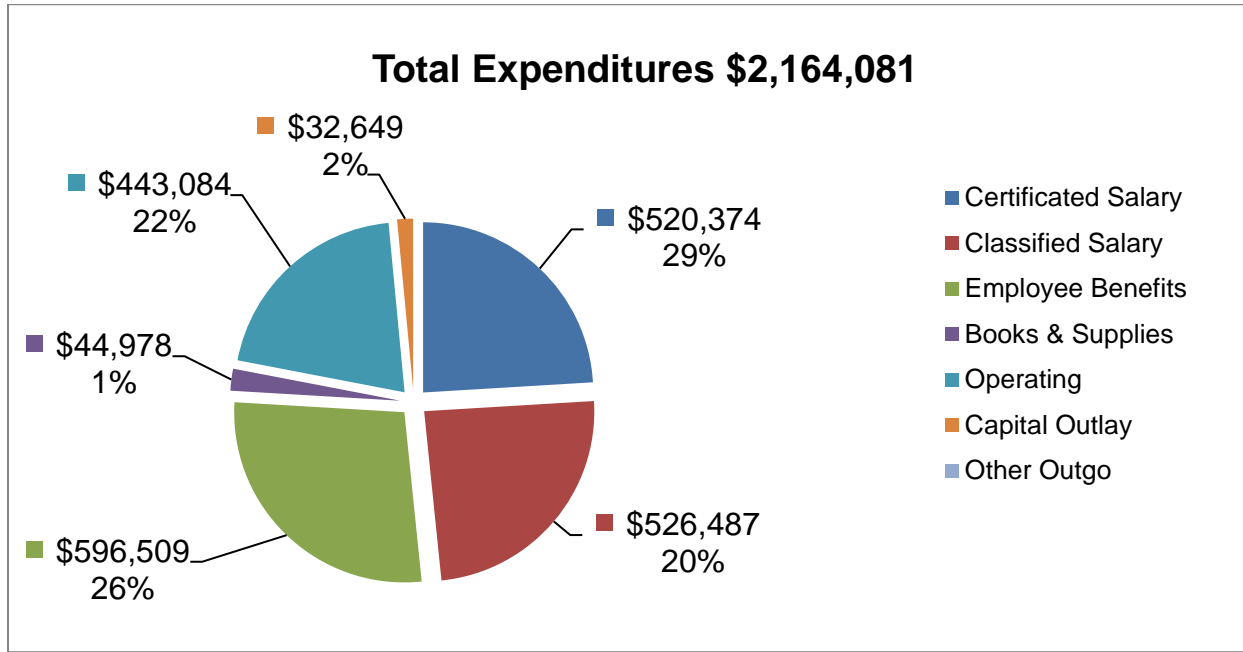
The chart below compares revenue for the General Fund (01) 2017-2018, 2018-2019, 2019-2020, 2020-2021 actuals, 2021-2022 unaudited actuals and 2022-2023 budget.

Description	2017-18 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
LCFF Sources	\$ 854,206	851,039	1,004,442	1,360,567	1,895,364	1,619,200
Federal	194,130	158,912	153,833	164,529	160,263	159,842
Other State	660,753	634,134	789,338	906,883	902,715	855,070
Local	370,430	486,100	451,949	445,915	467,632	409,500
<b>Total</b>	<b>2,079,519</b>	<b>\$2,130,185</b>	<b>\$2,399,562</b>	<b>\$2,877,894</b>	<b>\$3,425,974</b>	<b>\$3,043,612</b>



Sierra County Office of Education  
Unaudited Actuals  
2021/22

**2021-2022 EXPENDITURES**



The chart below compares expenditures from the General Fund (01) for 2017-2018, 2018-2019, 2019-2020, 2020-2021 actuals, 2021-2022 unaudited actuals and 2022-2023 budget.

Description	2017-18 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
Certificated	\$ 560,268	\$ 675,798	\$ 563,831	\$ 591,047	\$ 520,374	\$ 649,703
Classified	398,276	401,509	400,060	416,032	526,487	678,031
Benefits	494,494	553,278	511,330	556,890	596,509	704,123
Books & Supplies	25,289	35,460	33,156	24,327	44,978	70,661
Services & Operating	506,018	519,917	462,156	466,164	443,084	604,448
Capital Outlay	10,916	291,968	83,784	49,732	32,649	45,855
Other Outgo	34,249	47,204	19,958	-0-	-0-	49,428
<b>Total</b>	<b>\$2,029,510</b>	<b>\$2,525,134</b>	<b>\$2,074,275</b>	<b>\$2,104,192</b>	<b>\$2,164,081</b>	<b>\$2,802,249</b>

**Other**

- Forest Reserve Fund 16
  - County's Share of Revenue.....\$ 50,239
  - Transfer to District.....\$ 284,687
  
- Debt
  - Net OPEB Obligation: \$ 92,485
  - Compensated Absences Payable: \$ 17,094
  - Net Pension Liability: \$ 103,374 (FYE 2021)



Sierra County Office of Education  
Unaudited Actuals  
2021/22

- Indirect Cost Rate:
  - Fiscal Year 2020-2021..... 2.09%
  - Fiscal Year 2021-2022..... 3.14%
  - Fiscal Year 2022-2023..... 2.46% proposed

**SELPA – Special Education Maintenance of Effort - SEMA**

Unduplicated pupil count:

2015-2016:	35
2016-2017:	35
2017-2018:	48
2018-2019:	57
2019-2020:	63
2020-2021:	66
2021-2022:	58

**SELPA - Expenditure Paid per Funding Source**

Total Federal, State and Local Funds.....	\$797,979
Federal Expenditures.....	\$198,778
State and Local Expenditures.....	\$599,201
Local only.....	\$114,606

Maintenance of Effort

State and Local Expenditures per capita

2017-2018.....	\$13,048
2018-2019.....	\$12,246
2019-2020.....	\$10,043
2020-2021.....	\$11,045
2021-2022.....	\$10,331





Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total					
Year:	21/22	21/22	Pos (Neg)	%	21/22	21/22	Pos (Neg)	%	21/22	21/22	Pos (Neg)	%			
Period:	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change			
	Actuals	Actuals			Actuals	Actuals			Actuals	Actuals					
<b>Revenues</b>															
LCFF Revenues	8010-8099	1,166,917	1,895,364	728,447	62.42%	1	-	-	-	1,166,917	1,895,364	728,447	62.42%		
Federal Revenues	8100-8299	-	-	-	-	-	159,842	160,263	421	0.26%	159,842	160,263	421	0.26%	
State Revenues	8300-8599	7,030	5,984	(1,046)	-14.88%	9	1,063,497	896,731	(166,766)	-15.68%	1,070,527	902,715	(167,812)	-15.68%	
Local Revenues	8600-8799	405,000	467,632	62,632	15.46%	9	4,500	-	(4,500)	-100.00%	409,500	467,632	58,132	14.20%	
<b>Total Revenues</b>		1,578,947	2,368,980	790,033	50.04%		1,227,839	1,056,994	(170,845)	-13.91%		2,806,786	3,425,974	619,188	22.06%
<b>Expenditures</b>															
Certificated Salaries	1000-1999	276,209	193,632	(82,577)	-29.90%	2	394,637	326,742	(67,895)	-17.20%	10	670,846	520,374	(150,472)	-22.43%
Classified Salaries	2000-2999	353,878	322,722	(31,156)	-8.80%	11	251,903	203,765	(48,138)	-19.11%	11	605,781	526,487	(79,294)	-13.09%
Benefits & Taxes	3000-3999	363,057	315,753	(47,304)	-13.03%	12	330,243	280,756	(49,487)	-14.99%	12	693,300	596,509	(96,791)	-13.96%
Materials & Supplies	4000-4999	44,875	19,793	(25,082)	-55.89%	3	75,025	25,184	(49,841)	-66.43%	13	119,900	44,977	(74,923)	-62.49%
Operating Expenditures	5000-5999	396,285	271,172	(125,113)	-31.57%	4	356,748	171,913	(184,835)	-51.81%	14	753,033	443,085	(309,948)	-41.16%
Capital Outlay	6000-6599	35,000	26,851	(8,149)	-23.28%	5	6,000	5,797	(203)	-3.38%	5	41,000	32,648	(8,352)	-20.37%
Other Outgo	7xxx's	24,428	-	(24,428)	-100.00%	6	25,000	-	(25,000)	-100.00%	15	49,428	-	(49,428)	-100.00%
Other Outgo	7300-7399	(31,724)	(23,249)	8,475	-26.71%	7	31,724	23,249	(8,475)	-26.71%	7	-	-	-	-
<b>Total Expenditures</b>		1,462,008	1,126,674	(335,334)	-22.94%		1,471,280	1,037,406	(433,874)	-29.49%		2,933,288	2,164,080	(769,208)	-26.22%
<b>Rev less Exp</b>		116,939	1,242,306	1,125,367	962.35%		(243,441)	19,588	263,029	-108.05%		(126,502)	1,261,894	1,388,396	-1097.53%
<b>Other Sources/Uses</b>															
Transfers In	8910-8979	58,276	58,401	125	0.21%	8	-	-	-	-	58,276	58,401	125	0.21%	
Contributions	8980-8999	(180,225)	(97,457)	82,768	-45.92%	8	180,225	97,457	(82,768)	-45.92%	8	-	-	-	-
Transfers Out	7610-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Sources</b>		(121,949)	(39,056)	82,893	-67.97%		180,225	97,457	(82,768)	-45.92%		58,276	58,401	125	0.21%
<b>Change in Fund Bal</b>		(5,010)	1,203,250	1,208,260	-24116.97%		(63,216)	117,045	180,261	-285.15%		(68,226)	1,320,295	1,388,521	-2035.18%
<b>Beg Fund Bal</b>		3,590,517	3,590,517	-	0.00%		63,216	135,443	72,227	114.25%		3,653,733	3,725,960	72,227	1.98%
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,590,517	3,590,517	-	0.00%		63,216	135,443	72,227	114.25%		3,653,733	3,725,960	72,227	1.98%
<b>End Fund Bal</b>		3,585,507	4,793,767	1,208,260	33.70%		-	252,488	252,488			3,585,507	5,046,255	1,460,748	40.74%
Non Spendable		500	600	100			500	600	100			500	600	100	
Restricted		-	-	-			-	252,488	252,488			-	252,488	252,488	
Committed		-	-	-			-	-	-			-	-	-	
OPEB		92,485	92,485	-			92,485	92,485	-			92,485	92,485	-	
Assigned		-	-	-			-	-	-			-	-	-	
Deferred Maintenance		-	-	-			-	-	-			-	-	-	
REU		395,000	293,000	(102,000)			395,000	293,000	(102,000)			395,000	293,000	(102,000)	
<b>Unassigned</b>		3,097,522	4,407,682	1,310,260	42.30%		-	-	-			3,097,522	4,407,682	1,310,260	42.30%

REU is: 13.5% 13.5%

Sierra County Office of Education  
 2021/22 Unaudited Actuals Budget

1	Unrestricted Revenues increased approx \$640k for LCFF Year End Calculation Adjustments, Property Tax revenues increased approx \$13k, EPA revenue increased approx \$75k
2	Unrestricted certificated salaries reduced due to S&B transfers to COVID sources.
3	Unrestricted M&S reduced due to transfers to restricted sources and reduced spending efforts.
4	Unrestricted Operating Expenditures reduced approx (\$120k) for contracted services, legal services reduced approx (\$3k), communications reduced approx (\$1k), travel & conference reduced approx (\$1k)
5	Unrestricted capital outlay increased approx \$4k for equipment and reduced approx (\$12k) for equipment replacement.
6	Unrestricted tuition excess costs reduced approx (\$24k)
7	Indirect cost transfer increased approx \$8,500
8	Contribution to Restricted sources from Unrestricted general fund reduced approx (\$83k) for SpEd services.
9	Restricted revenue reduced approx (\$41k) for SpEd, reduced approx (\$13k) for TUPE, reduced approx (\$106k) for FYSCP, increased approx \$8k for ELO, reduced approx (\$15k) for CalOES
10	Restricted certificated salaries reduced approx (\$71k) for SpEd, reduced approx (\$6k) for FYSCP, increased approx \$9k for Safe Schools.
11	Restricted classified salaries reduced approx (\$37k) for SpEd, reduced approx (\$9k) for FYSCP and reduced approx (\$2k) for stipends/other pupil services.
12	Restricted statutory benefits reduced due to certificated/classified salary adjustments
13	Restricted M&S reduced approx (\$25k) for SpEd, reduced approx (\$8k) for FYSCP, reduced approx (\$10k) for CalOES, reduced approx (\$5k) for Lottery, reduced approx (\$1k) for IPI/ELO.
14	Restricted operating expenditures reduced approx (\$94k) for SpEd, reduced approx (\$7k) for Ed Prof Dev, reduced approx (\$5k) for CalOES, reduced approx (\$75k) for FYSCP, reduced approx (\$4k) for Safe Schools.
15	Restricted other outgo reduced approx (\$25k) for county tuition expenditures.
16	
17	
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,895,363.81	0.00	1,895,363.81	1,619,200.00	0.00	1,619,200.00	-14.6%
2) Federal Revenue		8100-8299	0.00	160,263.00	160,263.00	0.00	159,842.00	159,842.00	-0.3%
3) Other State Revenue		8300-8599	5,984.00	896,731.62	902,715.62	8,564.00	848,506.00	855,070.00	-5.3%
4) Other Local Revenue		8600-8799	467,632.51	0.00	467,632.51	405,000.00	4,500.00	409,500.00	-12.4%
5) TOTAL, REVENUES			2,368,980.32	1,056,994.62	3,425,974.94	2,030,764.00	1,012,848.00	3,043,612.00	-11.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	193,632.48	326,741.70	520,374.18	311,585.00	338,138.00	649,703.00	24.9%
2) Classified Salaries		2000-2999	322,721.92	203,764.56	526,486.48	416,205.00	261,826.00	678,031.00	28.8%
3) Employee Benefits		3000-3999	315,753.07	280,756.40	596,509.47	400,932.00	303,191.00	704,123.00	18.0%
4) Books and Supplies		4000-4999	19,793.21	25,184.40	44,977.61	14,564.00	56,097.00	70,661.00	57.1%
5) Services and Other Operating Expenditures		5000-5999	271,171.68	171,912.61	443,084.29	384,761.00	219,687.00	604,448.00	36.4%
6) Capital Outlay		6000-6999	26,851.69	5,797.60	32,649.29	45,855.00	0.00	45,855.00	40.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	24,428.00	25,000.00	49,428.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(23,249.44)	23,249.44	0.00	(21,947.00)	21,947.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,126,674.61	1,037,406.71	2,164,081.32	1,576,363.00	1,225,888.00	2,802,249.00	29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,242,305.71	199,587.91	1,261,893.62	454,401.00	(213,038.00)	241,363.00	-80.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	58,401.51	0.00	58,401.51	52,722.00	0.00	52,722.00	-9.7%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(97,457.78)	97,457.78	0.00	(213,038.00)	213,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,056.27)	97,457.78	58,401.51	(160,316.00)	213,038.00	52,722.00	-9.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,203,249.44	117,045.69	1,320,295.13	294,085.00	0.00	294,085.00	-77.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,590,517.20	135,442.95	3,725,960.15	4,793,766.64	252,488.64	5,046,255.28	35.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,590,517.20	135,442.95	3,725,960.15	4,793,766.64	252,488.64	5,046,255.28	35.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,590,517.20	135,442.95	3,725,960.15	4,793,766.64	252,488.64	5,046,255.28	35.4%
2) Ending Balance, June 30 (E + F1e)			4,793,766.64	252,488.64	5,046,255.28	5,087,851.84	252,488.64	5,340,340.28	5.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	500.00	0.00	500.00	-16.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	252,488.64	252,488.64	0.00	252,488.64	252,488.64	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	92,485.00	0.00	92,485.00	92,485.00	0.00	92,485.00	0.0%
OPEB	0000	9760	92,485.00		92,485.00				
OPEB	0000	9760				92,485.00		92,485.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	293,000.00	0.00	293,000.00	378,000.00	0.00	378,000.00	29.0%
Unassigned/Unappropriated Amount		9790	4,407,681.64	0.00	4,407,681.64	4,616,866.64	0.00	4,616,866.64	4.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) In County Treasury		9110	4,835,472.28	(790,865.51)	4,044,606.77				
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	600.00	0.00	600.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,000.76	0.00	4,000.76				
4) Due from Grantor Government		9290	572.00	1,228,288.85	1,228,860.85				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,840,645.04	437,423.14	5,278,068.18				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	46,878.40	2,674.67	49,553.07				
2) Due to Grantor Governments		9590	0.00	177.82	177.82				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	182,082.01	182,082.01				
6) TOTAL, LIABILITIES			46,878.40	184,934.50	231,812.90				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G9 + H2) - (I6 + J2)			4,793,766.64	252,488.64	5,046,255.28				



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	1,555,580.00	0.00	1,555,580.00	1,366,935.00	0.00	1,366,935.00	-12.1%
Education Protection Account State Aid - Current Year		8012	258,945.00	0.00	258,945.00	183,496.00	0.00	183,496.00	-29.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	560.34	0.00	560.34	601.00	0.00	601.00	7.3%
Timber Yield Tax		8022	338.76	0.00	338.76	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	76,277.35	0.00	76,277.35	65,368.00	0.00	65,368.00	-14.3%
Unsecured Roll Taxes		8042	2,196.92	0.00	2,196.92	2,200.00	0.00	2,200.00	0.1%
Prior Years' Taxes		8043	75.52	0.00	75.52	100.00	0.00	100.00	32.4%
Supplemental Taxes		8044	1,389.92	0.00	1,389.92	500.00	0.00	500.00	-64.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,895,363.81</b>	<b>0.00</b>	<b>1,895,363.81</b>	<b>1,619,200.00</b>	<b>0.00</b>	<b>1,619,200.00</b>	<b>-14.6%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,895,363.81</b>	<b>0.00</b>	<b>1,895,363.81</b>	<b>1,619,200.00</b>	<b>0.00</b>	<b>1,619,200.00</b>	<b>-14.6%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	111,950.00	111,950.00	0.00	111,950.00	111,950.00	0.0%
Special Education Discretionary Grants		8182	0.00	26,210.00	26,210.00	0.00	25,789.00	25,789.00	-1.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		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	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tittle III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		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	0.0%
All Other Federal Revenue	All Other	8290	0.00	22,103.00	22,103.00	0.00	22,103.00	22,103.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	160,263.00	160,263.00	0.00	159,842.00	159,842.00	-0.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		520,595.00	520,595.00		569,550.00	569,550.00	9.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,294.00	0.00	3,294.00	3,500.00	0.00	3,500.00	6.3%
Lottery - Unrestricted and Instructional Materials		8560	2,492.00	1,308.55	3,800.55	3,064.00	1,300.00	4,364.00	14.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		57,357.92	57,357.92		75,000.00	75,000.00	30.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	198.00	317,470.15	317,668.15	0.00	202,656.00	202,656.00	-36.2%
<b>TOTAL, OTHER STATE REVENUE</b>			5,984.00	896,731.62	902,715.62	6,564.00	648,506.00	655,070.00	-5.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,101.55	0.00	38,101.55	30,000.00	0.00	30,000.00	-21.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	420,498.28	0.00	420,498.28	368,000.00	0.00	368,000.00	-12.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	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	0.00	0.0%
All Other Local Revenue		8699	9,032.68	0.00	9,032.68	7,000.00	4,500.00	11,500.00	27.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>467,632.51</b>	<b>0.00</b>	<b>467,632.51</b>	<b>405,000.00</b>	<b>4,500.00</b>	<b>409,500.00</b>	<b>-12.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,388,980.32</b>	<b>1,056,994.62</b>	<b>3,425,974.94</b>	<b>2,030,764.00</b>	<b>1,012,848.00</b>	<b>3,043,612.00</b>	<b>-11.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	81,216.95	198,690.54	279,907.49	155,307.00	230,582.00	385,889.00	37.9%
Certificated Pupil Support Salaries		1200	2,388.98	32,109.96	34,498.94	0.00	37,716.00	37,716.00	9.3%
Certificated Supervisors' and Administrators' Salaries		1300	110,026.55	95,941.20	205,967.75	156,258.00	58,840.00	220,098.00	9.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>193,632.48</b>	<b>326,741.70</b>	<b>520,374.18</b>	<b>311,565.00</b>	<b>338,138.00</b>	<b>649,703.00</b>	<b>24.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	9,670.32	124,217.66	134,087.98	14,646.00	162,136.00	176,782.00	31.8%
Classified Support Salaries		2200	16,162.59	55,424.90	71,587.49	37,655.00	53,670.00	91,325.00	27.6%
Classified Supervisors' and Administrators' Salaries		2300	117,019.80	14,029.20	131,049.00	145,982.00	25,000.00	170,982.00	30.5%
Clerical, Technical and Office Salaries		2400	179,669.21	458.80	180,128.01	217,922.00	500.00	218,422.00	21.3%
Other Classified Salaries		2900	0.00	9,634.00	9,634.00	0.00	20,520.00	20,520.00	113.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>322,721.92</b>	<b>203,764.56</b>	<b>526,486.48</b>	<b>416,205.00</b>	<b>261,826.00</b>	<b>678,031.00</b>	<b>28.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	31,984.89	119,864.76	151,849.65	59,510.00	131,304.00	190,814.00	25.7%
PERS		3201-3202	80,754.36	35,730.51	116,484.87	109,113.00	54,823.00	163,936.00	40.7%
OASDI/Medicare/Alternative		3301-3302	27,910.16	19,623.66	47,533.82	38,046.00	26,795.00	64,841.00	36.4%
Health and Welfare Benefits		3401-3402	138,154.83	83,304.17	221,459.00	149,060.00	65,862.00	215,022.00	-2.9%
Unemployment Insurance		3501-3502	3,000.16	3,870.08	6,870.24	3,716.00	3,003.00	6,719.00	-2.2%
Workers' Compensation		3601-3602	18,260.17	18,363.22	36,623.39	25,798.00	21,304.00	47,102.00	28.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,688.50	0.00	15,688.50	15,689.00	0.00	15,689.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>315,753.07</b>	<b>280,756.40</b>	<b>596,509.47</b>	<b>400,932.00</b>	<b>303,191.00</b>	<b>704,123.00</b>	<b>18.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	1,300.00	1,300.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,628.45	25,184.40	37,812.85	11,350.00	48,297.00	59,647.00	57.7%
Noncapitalized Equipment		4400	7,164.76	0.00	7,164.76	3,214.00	6,500.00	9,714.00	35.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,793.21</b>	<b>25,184.40</b>	<b>44,977.61</b>	<b>14,564.00</b>	<b>56,097.00</b>	<b>70,661.00</b>	<b>57.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	40,000.00	40,000.00	New
Travel and Conferences		5200	3,805.40	7,705.18	11,510.58	7,472.00	8,476.00	15,948.00	38.6%
Dues and Memberships		5300	16,924.76	1,597.20	18,521.96	18,000.00	1,847.00	19,847.00	7.2%
Insurance		5400 - 5450	0.00	20,338.99	20,338.99	0.00	15,000.00	15,000.00	-26.3%
Operations and Housekeeping Services		5500	7,030.38	14,727.93	21,758.31	7,000.00	7,500.00	14,500.00	-33.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,077.50	420.91	1,498.41	1,500.00	1,500.00	3,000.00	100.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	231,138.38	124,091.68	355,230.06	339,289.00	144,364.00	483,653.00	36.2%
Communications		5900	11,195.26	3,030.72	14,225.98	11,500.00	1,000.00	12,500.00	-12.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>271,171.68</b>	<b>171,912.61</b>	<b>443,084.29</b>	<b>384,761.00</b>	<b>219,687.00</b>	<b>604,448.00</b>	<b>36.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	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	0.00	0.0%
Equipment		6400	24,038.81	5,797.60	29,836.41	20,000.00	0.00	20,000.00	-33.0%
Equipment Replacement		6500	2,814.88	0.00	2,814.88	25,855.00	0.00	25,855.00	818.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>26,851.69</b>	<b>5,797.60</b>	<b>32,649.29</b>	<b>45,855.00</b>	<b>0.00</b>	<b>45,855.00</b>	<b>40.4%</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	25,000.00	25,000.00	New
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	24,428.00	0.00	24,428.00	New
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,428.00</b>	<b>25,000.00</b>	<b>49,428.00</b>	<b>New</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(23,249.44)	23,249.44	0.00	(21,947.00)	21,947.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(23,249.44)</b>	<b>23,249.44</b>	<b>0.00</b>	<b>(21,947.00)</b>	<b>21,947.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,126,674.61</b>	<b>1,037,406.71</b>	<b>2,164,081.32</b>	<b>1,576,363.00</b>	<b>1,225,886.00</b>	<b>2,802,249.00</b>	<b>29.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	58,401.51	0.00	58,401.51	52,722.00	0.00	52,722.00	-9.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>58,401.51</b>	<b>0.00</b>	<b>58,401.51</b>	<b>52,722.00</b>	<b>0.00</b>	<b>52,722.00</b>	<b>-9.7%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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	0.00	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>0.00</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	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	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	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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>0.00</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	0.00	0.0%
All Other Financing Uses		7699	0.00	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>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(97,457.78)	97,457.78	0.00	(213,038.00)	213,038.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(97,457.78)</b>	<b>97,457.78</b>	<b>0.00</b>	<b>(213,038.00)</b>	<b>213,038.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
<b>(a - b + c - d + e)</b>			<b>(39,056.27)</b>	<b>97,457.78</b>	<b>58,401.51</b>	<b>(160,316.00)</b>	<b>213,038.00</b>	<b>52,722.00</b>	<b>-9.7%</b>

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,895,363.81	0.00	1,895,363.81	1,619,200.00	0.00	1,619,200.00	-14.6%
2) Federal Revenue		8100-8299	0.00	160,263.00	160,263.00	0.00	159,842.00	159,842.00	-0.3%
3) Other State Revenue		8300-8599	5,984.00	896,731.62	902,715.62	6,564.00	848,506.00	855,070.00	-5.3%
4) Other Local Revenue		8600-8799	467,632.51	0.00	467,632.51	405,000.00	4,500.00	409,500.00	-12.4%
5) TOTAL, REVENUES			2,368,980.32	1,056,994.62	3,425,974.94	2,030,764.00	1,012,848.00	3,043,612.00	-11.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		159,940.32	586,216.61	746,156.93	279,164.00	792,602.00	1,071,766.00	43.6%
2) Instruction - Related Services	2000-2999		157,441.09	142,395.21	299,836.30	201,558.00	150,176.00	351,734.00	17.3%
3) Pupil Services	3000-3999		100,203.98	95,233.54	195,437.52	140,958.00	84,124.00	225,082.00	15.2%
4) Ancillary Services	4000-4999		0.00	24,596.13	24,596.13	0.00	23,598.00	23,598.00	-4.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		690,464.04	143,203.44	833,667.48	899,226.00	115,761.00	1,014,987.00	21.7%
8) Plant Services	8000-8999		18,625.18	45,761.78	64,386.96	31,029.00	34,625.00	65,654.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	24,428.00	25,000.00	49,428.00	New
10) TOTAL, EXPENDITURES			1,126,674.61	1,037,406.71	2,164,081.32	1,576,363.00	1,225,886.00	2,802,249.00	29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)</b>			1,242,305.71	19,587.91	1,261,893.62	454,401.00	(213,038.00)	241,363.00	-80.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	58,401.51	0.00	58,401.51	52,722.00	0.00	52,722.00	-9.7%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(97,457.78)	97,457.78	0.00	(213,038.00)	213,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,056.27)	97,457.78	58,401.51	(160,316.00)	213,038.00	52,722.00	-9.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,203,249.44	117,045.69	1,320,295.13	294,085.00	0.00	294,085.00	-77.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,590,517.20	135,442.95	3,725,960.15	4,793,766.64	252,488.64	5,046,255.28	35.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,590,517.20	135,442.95	3,725,960.15	4,793,766.64	252,488.64	5,046,255.28	35.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,590,517.20	135,442.95	3,725,960.15	4,793,766.64	252,488.64	5,046,255.28	35.4%
2) Ending Balance, June 30 (E + F1e)			4,793,766.64	252,488.64	5,046,255.28	5,087,851.64	252,488.64	5,340,340.28	5.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	500.00	0.00	500.00	-16.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	252,488.64	252,488.64	0.00	252,488.64	252,488.64	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	92,485.00	0.00	92,485.00	92,485.00	0.00	92,485.00	0.0%
OPEB	0000	9760	92,485.00		92,485.00				
OPEB	0000	9760				92,485.00		92,485.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	293,000.00	0.00	293,000.00	378,000.00	0.00	378,000.00	29.0%
Unassigned/Unappropriated Amount		9790	4,407,681.64	0.00	4,407,681.64	4,616,866.64	0.00	4,616,866.64	4.7%



<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
6266	Educator Effectiveness, FY 2021-22	7,251.99	7,251.99
6300	Lottery: Instructional Materials	4,781.47	4,781.47
6500	Special Education	134,127.84	134,127.84
6536	Special Ed: Dispute Prevention and Dispute Resolution	7,085.00	7,085.00
6537	Special Ed: Learning Recovery Support	31,874.00	31,874.00
6546	Mental Health-Related Services	64,303.22	64,303.22
9010	Other Restricted Local	3,065.12	3,065.12
<b>Total, Restricted Balance</b>		<b>252,488.64</b>	<b>252,488.64</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,025.00	31,025.00	0.0%
3) Other State Revenue		8300-8599	276,438.00	306,200.00	10.8%
4) Other Local Revenue		8600-8799	76,461.37	0.00	-100.0%
5) TOTAL, REVENUES			383,924.37	337,225.00	-12.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	134,997.65	115,066.00	-14.8%
2) Classified Salaries		2000-2999	25,665.66	32,809.00	27.8%
3) Employee Benefits		3000-3999	63,654.39	76,107.00	19.6%
4) Books and Supplies		4000-4999	23,936.72	26,467.00	10.6%
5) Services and Other Operating Expenditures		5000-5999	40,396.56	41,000.00	1.5%
6) Capital Outlay		6000-6999	16,711.50	39,054.00	133.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			305,362.48	330,503.00	8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			78,561.89	6,722.00	-91.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,227.66	0.00	-100.0%
b) Transfers Out		7600-7629	66,390.11	6,722.00	-89.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,162.45)	(6,722.00)	-17.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,399.44	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,615.11	251,014.55	39.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,615.11	251,014.55	39.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,615.11	251,014.55	39.0%
2) Ending Balance, June 30 (E + F1e)			251,014.55	251,014.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			251,014.55	251,014.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	209,476.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,125.37		
4) Due from Grantor Government		9290	42,317.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			257,919.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,904.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,904.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			251,014.55		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,025.00	31,025.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>31,025.00</b>	<b>31,025.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	262,051.00	301,000.00	14.9%
All Other State Revenue	All Other	8590	14,387.00	5,200.00	-63.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>276,438.00</b>	<b>306,200.00</b>	<b>10.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	76,461.37	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>76,461.37</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL REVENUES</b>			<b>383,924.37</b>	<b>337,225.00</b>	<b>-12.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	31,238.57	4,500.00	-85.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,759.08	110,566.00	6.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>134,997.65</b>	<b>115,066.00</b>	<b>-14.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	2,000.00	New
Classified Support Salaries		2200	0.00	3,415.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,665.66	27,394.00	6.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>25,665.66</b>	<b>32,809.00</b>	<b>27.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	33,084.19	27,178.00	-17.9%
PERS		3201-3202	5,693.07	8,173.00	43.6%
OASDI/Medicare/Alternative		3301-3302	5,439.63	4,178.00	-23.2%
Health and Welfare Benefits		3401-3402	12,892.80	30,555.00	137.0%
Unemployment Insurance		3501-3502	803.31	740.00	-7.9%
Workers' Compensation		3601-3602	5,741.39	5,283.00	-8.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>63,654.39</b>	<b>76,107.00</b>	<b>19.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	2,796.47	3,000.00	7.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,649.75	18,467.00	58.5%
Noncapitalized Equipment		4400	9,490.50	5,000.00	-47.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>23,936.72</b>	<b>26,467.00</b>	<b>10.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,361.30	7,500.00	72.0%
Dues and Memberships		5300	1,183.40	1,500.00	26.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,866.66	4,200.00	8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,402.72	2,600.00	8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,623.65	23,600.00	-11.4%
Communications		5900	1,958.83	1,600.00	-18.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,396.56</b>	<b>41,000.00</b>	<b>1.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,711.50	34,054.00	103.8%
Equipment		6400	0.00	5,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,711.50</b>	<b>39,054.00</b>	<b>133.7%</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	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			305,362.48	330,503.00	8.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	58,227.66	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			58,227.66	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	66,390.11	6,722.00	-89.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			66,390.11	6,722.00	-89.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(8,162.45)	(6,722.00)	-17.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,025.00	31,025.00	0.0%
3) Other State Revenue		8300-8599	276,438.00	306,200.00	10.8%
4) Other Local Revenue		8600-8799	76,461.37	0.00	-100.0%
5) TOTAL REVENUES			383,924.37	337,225.00	-12.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		90,157.01	65,931.00	-26.9%
2) Instruction - Related Services	2000-2999		191,965.62	218,036.00	13.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,239.85	46,536.00	100.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			305,362.48	330,503.00	8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			78,561.89	6,722.00	-91.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,227.66	0.00	-100.0%
b) Transfers Out		7600-7629	66,390.11	6,722.00	-89.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,162.45)	(6,722.00)	-17.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,399.44	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,615.11	251,014.55	39.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,615.11	251,014.55	39.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,615.11	251,014.55	39.0%
2) Ending Balance, June 30 (E + F1e)			251,014.55	251,014.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			251,014.55	251,014.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
6391	Adult Education Program	251,014.55	251,014.55
<b>Total, Restricted Balance</b>		<b>251,014.55</b>	<b>251,014.55</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	334,927.03	308,000.00	-8.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			334,927.03	308,000.00	-8.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	284,687.97	262,000.00	-8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			284,687.97	262,000.00	-8.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			50,239.06	46,000.00	-8.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,239.06	46,000.00	-8.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,239.06)	(46,000.00)	-8.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	50,239.06	46,000.00	-8.4%
Pass-Through Revenues from Federal Sources		8287	284,687.97	262,000.00	-8.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>334,927.03</b>	<b>308,000.00</b>	<b>-8.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>334,927.03</b>	<b>308,000.00</b>	<b>-8.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	284,687.97	262,000.00	-8.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>284,687.97</b>	<b>262,000.00</b>	<b>-8.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>284,687.97</b>	<b>262,000.00</b>	<b>-8.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	50,239.06	46,000.00	-8.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>50,239.06</b>	<b>46,000.00</b>	<b>-8.4%</b>

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	334,927.03	308,000.00	-8.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			334,927.03	308,000.00	-8.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	284,687.97	262,000.00	-8.0%
10) TOTAL, EXPENDITURES			284,687.97	262,000.00	-8.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			50,239.06	46,000.00	-8.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,239.06	46,000.00	-8.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,239.06)	(46,000.00)	-8.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2021-22</u> <u>Unaudited Actuals</u>	<u>2022-23</u> <u>Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	347.95	347.95	347.95	396.18	396.18	396.18
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	347.95	347.95	347.95	396.18	396.18	396.18
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00			
b. Special Education-Special Day Class				2.12	2.12	2.12
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.42	0.42	0.42			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	14.59	14.59	14.59	12.27	12.27	12.27
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	15.01	15.01	15.01	14.39	14.39	14.39
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	362.96	362.96	362.96	410.57	410.57	410.57
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.01	0.01	0.01	0.01	0.01	0.01
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.01	0.01	0.01	0.01	0.01	0.01
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	396.18	396.18	396.18	396.18	396.18	396.18
b. Special Education-Special Day Class	3.46	3.46	3.46	3.46	3.46	3.46
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.53	12.53	12.53	12.53	12.53	12.53
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	412.17	412.17	412.17	412.17	412.17	412.17
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	412.18	412.18	412.18	412.18	412.18	412.18
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	15.99	15.99	15.99	15.99	15.99	15.99
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<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	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<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	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<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>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<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	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<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	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<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	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	19,800.00		19,800.00			19,800.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	19,800.00	0.00	19,800.00	0.00	0.00	19,800.00
Capital assets being depreciated:						
Land Improvements	25,516.00		25,516.00			25,516.00
Buildings	921,136.38		921,136.38		0.00	921,136.38
Equipment	350,736.99		350,736.99		0.00	350,736.99
Total capital assets being depreciated	1,297,389.37	0.00	1,297,389.37	0.00	0.00	1,297,389.37
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(285,057.00)		(285,057.00)	92,165.00	0.00	(192,892.00)
Equipment	(253,982.00)		(253,982.00)	0.00	131,594.00	(385,576.00)
Total accumulated depreciation	(539,039.00)	0.00	(539,039.00)	92,165.00	131,594.00	(578,468.00)
Total capital assets being depreciated, net excluding lease assets	758,350.37	0.00	758,350.37	92,165.00	131,594.00	718,921.37
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	778,150.37	0.00	778,150.37	92,165.00	131,594.00	738,721.37
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	<p>Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination</p> <p>If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages:</p> <p>MOE Deficiency Percentage - Based on Total Expenditures</p> <p>MOE Deficiency Percentage - Based on Expenditures Per ADA</p>	<p>MOE Calculation Incomplete</p>
GANN	<p>Adjustments to Appropriations Limit Per Government Code Section 7902.1</p> <p>If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.</p> <p>Adjusted Appropriations Limit</p> <p>Appropriations Subject to Limit</p> <p>These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.</p>	<p>\$0.00</p> <p>\$232,188.72</p> <p>\$232,188.72</p>
ICR	<p>Preliminary Proposed Indirect Cost Rate</p> <p>Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.</p>	<p>10.71%</p>

11/19/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Nona Griesert

Name

Director of Business Services/CBO

Title

530-993-1660, x-120

Telephone

ngriesert@spjUSD.org

E-mail Address

Unaudited Actuals  
2021-22 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	103,374.00		103,374.00			103,374.00	
Total/Net OPEB Liability	92,485.00		92,485.00			92,485.00	
Compensated Absences Payable	14,620.93		14,620.93	2,473.26		17,094.19	
Governmental activities long-term liabilities	210,479.93	0.00	210,479.93	2,473.26	0.00	212,953.19	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,164,081.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	305,461.78
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 except 6600, 6910	32,649.29
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 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	121,617.07
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)				154,266.36
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,704,353.18

		2021-22 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		0.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		170,435,318.00
<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 from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,507,332.43	0.00
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	0.00
B. Required effort (Line A.2 times 90%)	1,356,599.19	0.00
C. Current year expenditures (Line I.E and Line II.B)	1,704,353.18	170,435,318.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE 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%	0.00%

<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>

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
(2020-21 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2020 annual LCFF Target Entitlement Exhibit.)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	258,328.82		258,328.82			232,188.72
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	258,328.82		258,328.82			232,188.72
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	0.01		0.01			0.01
5. Other ADA (Preload/Line B4, PY column)	409.30		409.30			347.95
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation)	872,758.00		872,758.00			872,758.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2021-22 Annual Report</b>			<b>2022-23 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	0.01		0.01	0.01		0.01
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.01	0.00	0.01	0.01	0.00	0.01
	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
<b>CURRENT YEAR DISTRICT ADA</b>						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			347.95			412.18
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	560.34		560.34	601.00		601.00
2. Timber Yield Tax (Object 8022)	338.76		338.76	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	76,277.35		76,277.35	65,368.00		65,368.00
5. Unsecured Roll Taxes (Object 8042)	2,196.92		2,196.92	2,200.00		2,200.00
6. Prior Years' Taxes (Object 8043)	75.52		75.52	100.00		100.00
7. Supplemental Taxes (Object 8044)	1,389.92		1,389.92	500.00		500.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd, of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	80,838.81	0.00	80,838.81	68,769.00	0.00	68,769.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	80,838.81	0.00	80,838.81	68,769.00	0.00	68,769.00
<b>EXCLUDED APPROPRIATIONS</b>						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			35,354.79			47,763.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			35,354.79			47,763.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	1,814,525.00		1,814,525.00	1,550,431.00		1,550,431.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,814,525.00	0.00	1,814,525.00	1,550,431.00	0.00	1,550,431.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	3,425,974.94		3,425,974.94	3,043,612.00		3,043,612.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	38,101.55		38,101.55	30,000.00		30,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2021-22 Actual</b>			<b>2022-23 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0000			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			258,328.82			232,188.72
6. Inflation Adjustment			1.0573			1.0755
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.8501			1.1846
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			232,188.72			295,817.09
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			232,188.72			295,817.09
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			80,838.81			68,769.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			186,704.70			274,811.09
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			3,008.91			3,420.28
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			83,847.72			72,189.28
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			183,695.79			271,399.81
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			83,847.72			
b. State Subventions (Line D13)			183,695.79			
c. Less: Excluded Appropriations (Line C24)			35,354.79			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			232,188.72			



	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>15. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D14d minus D9)			0.00			
<b>SUMMARY</b>						
<b>16. Adjusted Appropriations Limit</b> (Lines D9 plus D15)			232,188.72			295,817.09
<b>17. Appropriations Subject to the Limit</b> (Line D14d)			232,188.72			

\* Please provide below an explanation for each entry in the adjustments column.

Nona Griesert  
Gann Contact Person

530-993-1660, x-120  
Contact Phone Number

**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) 151,369.51
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) 1,492,000.62

**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) 10.15%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	48,296.72
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	121,676.64
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)	6,535.28
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)	176,508.64
9. Carry-Forward Adjustment (Part IV, Line F)	63,697.28
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	240,205.92

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	743,342.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	294,038.70
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	195,437.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	24,596.13
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)	74,475.81
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	18,111.10
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)	514,871.84
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)	32,198.56
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)	57,851.68
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)	288,650.98
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)	2,243,574.37

**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)

7.87%

**D. Preliminary Proposed Indirect Cost Rate**  
**(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)**  
(Line A10 divided by Line B19)

10.71%

**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>176,508.64</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>63,697.28</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>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>63,697.28</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<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>63,697.28</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	212,126.36	3,408.00	1.61%
01	3315	61,183.42	614.00	1.00%
01	3327	4,873.96	153.04	3.14%
01	3345	970.00	30.00	3.09%
01	6266	2,994.00	94.01	3.14%
01	6500	380,717.99	11,954.00	3.14%
01	6512	5,229.92	164.00	3.14%
01	6520	7,187.77	225.70	3.14%
01	6680	24,251.22	761.49	3.14%
01	6685	31,360.49	984.72	3.14%
01	7366	58,720.88	1,843.84	3.14%
01	7422	37,920.86	1,190.00	3.14%
01	7428	58,173.36	1,826.64	3.14%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	14,957.25		3,472.92	18,430.17
2. State Lottery Revenue	8560	2,492.00		1,308.55	3,800.55
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		17,449.25	0.00	4,781.47	22,230.72
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	17,449.25			17,449.25
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		17,449.25	0.00	0.00	17,449.25
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	4,781.47	4,781.47
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	11,923.02	0.00	15,441.52	40,145.52	4,094.57	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education				0.25			
5000-5999 Special Education (allocated to 5001)	0.15			0.25	2,047.29		
6000 ROC/P					368.52		
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts			0.25		1,678.76		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.15	0.00	0.25	0.50	4,094.57	0.00	0.00

Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs col. 3 x Sch. CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	117,044.67	0.00	117,044.67	20,891.14		137,935.81
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	24,251.22	20,072.76	44,323.98	7,911.32		52,235.30
5000-5999	Special Education	747,387.91	34,043.07	781,430.98	139,476.50		920,907.48
6000	Regional Occupational Ctr/Prg (ROC/P)	125,320.65	368.52	125,689.17	22,434.08		148,123.25
<b>Other Goals</b>							
7110	Nonagency - Educational	121,617.07	0.00	121,617.07	21,707.26		143,324.33
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	8,285.05	0.00	8,285.05	1,478.79		9,763.84
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	577,090.32	17,120.28	594,210.60	106,059.81		700,270.41
<b>Other Costs</b>							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					0.00	0.00
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	51,520.90		51,520.90
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
---	<b>Total County School Service and Charter Schools Funds Expenditures</b>	1,720,996.89	71,604.63	1,792,601.52	371,479.80	0.00	2,164,081.32



Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	52,785.65	0.00	0.00	0.00	63,914.11	0.00	344.91			0.00	0.00	117,044.67
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	24,251.22			0.00	0.00	24,251.22
5000-5999	Special Education	526,525.09	79,002.97	1,505.61	12,175.47	80,977.14	2,115.70	0.00			45,085.93	0.00	747,387.91
6000	ROC/P	125,320.65	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	125,320.65
<b>Other Goals</b>													
7110	Nonagency - Educational	41,525.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,004.93	10,086.60	0.00	121,617.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	8,285.05	0.00		0.00	0.00	0.00	0.00	8,285.05
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		0.00	0.00	179,787.71	0.00	0.00			392,182.75	5,119.86	0.00	577,090.32
<b>Total Direct Charged Costs</b>		746,156.93	79,002.97	1,505.61	191,963.18	153,176.30	2,115.70	24,596.13	0.00	462,187.68	60,292.39	0.00	1,720,996.89

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	20,072.76	0.00	0.00	20,072.76
5000-5999	Special Education (allocated to 5001)	31,995.78	2,047.29	0.00	34,043.07
6000	ROC/P	0.00	368.52	0.00	368.52
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	15,441.52	1,678.76	0.00	17,120.28
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		67,510.06	4,094.57	0.00	71,604.63

Unaudited Actuals  
2021-22  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	74,475.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	18,111.10
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	133,179.44
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	145,713.45
5	Total Central Administration Costs in County School Service and Charter Schools Funds	371,479.80
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,720,996.89
2	Total Allocated Costs (from Form PCR, Column 2, Total)	71,604.63
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,792,601.52
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	288,650.98
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	288,650.98
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		2,081,252.50
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		17.85%

Unaudited Actuals  
2021-22  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			0.00		0.00
Other Outgo (Objects 1000-7999)				0.00	0.00
<b>Total Other Costs</b>	0.00	0.00	0.00	0.00	0.00

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

Current LEA: 46-10462-0000000 Sierra County Office of Education		
Selected SELPA: AW		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AW	Sierra County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6900-6929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					58,401.51	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					58,227.66	66,390.11		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	50,239.06		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>116,629.17</b>	<b>116,629.17</b>	<b>0.00</b>	<b>0.00</b>



Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Actual vs. Actual Comparison Year  
2021-22 Expenditures by LEA (LE-CY)

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>									58
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	32,109.96	0.00	51,158.90	0.00	39,497.52	116,879.37		239,645.75
2000-2999	Classified Salaries	2,634.00	0.00	0.00	0.00	7,268.82	121,607.82		131,510.64
3000-3999	Employee Benefits	16,181.32	0.00	26,490.61	0.00	23,619.37	145,970.07		212,261.37
4000-4999	Books and Supplies	2,410.68	0.00	0.00	0.00	26.51	5,770.32		8,207.51
5000-5999	Services and Other Operating Expenditures	72,900.12	0.00	551.64	0.00	1,425.22	75,088.06		149,965.04
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	5,797.60	0.00	0.00	0.00	0.00	0.00		5,797.60
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	132,033.68	0.00	78,201.15	0.00	71,837.44	465,315.64	0.00	747,387.91
7310	Transfers of Indirect Costs	12,343.70	0.00	0.00	0.00	644.00	3,561.04		16,548.74
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	34,043.12							34,043.12
	Total Indirect Costs and PCR Allocations	46,386.82	0.00	0.00	0.00	644.00	3,561.04	0.00	50,591.86
	TOTAL COSTS	178,420.50	0.00	78,201.15	0.00	72,481.44	468,876.68	0.00	797,979.77
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	51,158.90	0.00	39,497.52	96,505.48		187,161.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	3,634.45	3,605.80		7,240.25
3000-3999	Employee Benefits	0.00	0.00	19,829.61	0.00	18,051.45	45,348.89		83,229.95
4000-4999	Books and Supplies	351.47	0.00	0.00	0.00	26.51	3,499.67		3,877.65
5000-5999	Services and Other Operating Expenditures	9,000.00	0.00	551.64	0.00	970.00	0.00		10,521.64
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	9,351.47	0.00	71,540.15	0.00	62,179.93	148,959.84	0.00	292,031.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	644.00	3,561.04		4,205.04
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	644.00	3,561.04	0.00	4,205.04
	TOTAL BEFORE OBJECT 8980	9,351.47	0.00	71,540.15	0.00	62,823.93	152,520.88	0.00	296,236.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								97,457.78
	TOTAL COSTS								198,778.65

Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Actual vs. Actual Comparison Year  
2021-22 Expenditures by LEA (LE-CY)

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 EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	32,109.96	0.00	0.00	0.00	0.00	20,373.89		52,483.85
2000-2999	Classified Salaries	2,634.00	0.00	0.00	0.00	3,634.37	118,002.02		124,270.39
3000-3999	Employee Benefits	16,181.32	0.00	6,661.00	0.00	5,567.92	100,621.18		129,031.42
4000-4999	Books and Supplies	2,059.21	0.00	0.00	0.00	0.00	2,270.65		4,329.86
5000-5999	Services and Other Operating Expenditures	63,900.12	0.00	0.00	0.00	455.22	75,088.06		139,443.40
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	5,797.60	0.00	0.00	0.00	0.00	0.00		5,797.60
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	122,682.21	0.00	6,661.00	0.00	9,657.51	316,355.80	0.00	455,356.52
7310	Transfers of Indirect Costs	12,343.70	0.00	0.00	0.00	0.00	0.00		12,343.70
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	34,043.12							34,043.12
	Total Indirect Costs and PCR Allocations	46,386.82	0.00	0.00	0.00	0.00	0.00	0.00	46,386.82
	TOTAL BEFORE OBJECT 8980	169,069.03	0.00	6,661.00	0.00	9,657.51	316,355.80	0.00	501,743.34
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								97,457.78
	TOTAL COSTS								599,201.12
<b>LOCAL 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	15,994.42		15,994.42
4000-4999	Books and Supplies	1,154.14	0.00	0.00	0.00	0.00	0.00		1,154.14
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	1,154.14	0.00	0.00	0.00	0.00	15,994.42	0.00	17,148.56
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	1,154.14	0.00	0.00	0.00	0.00	15,994.42	0.00	17,148.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								97,457.78
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)								0.00
	TOTAL COSTS								114,606.34

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

<b>2020-21 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	633,873.00	109,171.00
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
_____		
_____		
_____		
3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
_____		
_____		
_____		
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	633,873.00	109,171.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	66.00	
2. Enter any adjustments not included in Line C1 (explain below) N/A		
_____		
_____		
_____		
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	66.00	

**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. If a member of a SELPA, submit this form together with the 2021-22 Expenditures by LEA (LE-CY) and the 2020-21 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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-A 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 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2021-22 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**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. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

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 and Benefits</u>	<u>85,515.26</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 - Resources 3305 and 3310)	111,950.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	114,012.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resources 3308 and 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	16,792.50 (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)	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	0.00

<b>THIS SECTION IS NOT APPLICABLE!</b>		
<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)	16,792.50 (f)	

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
--

**SELPA:** Sierra County (AW)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY 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	797,979.77		
b. Less: Expenditures paid from federal sources	198,778.65		
c. Expenditures paid from state and local sources	599,201.12	469,747.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		469,747.00	
Less: Exempt reduction(s) for SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	599,201.12	384,231.74	214,969.38

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

	Actual 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 state and local expenditures.			
a. Total special education expenditures	797,979.77		
b. Less: Expenditures paid from federal sources	198,778.65		
c. Expenditures paid from state and local sources	599,201.12	469,747.00	
Add/Less: Adjustments 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	599,201.12	384,231.74	
d. Special education unduplicated pupil count	58	38	
e. Per capita state and local expenditures (A2c/A2d)	10,331.05	10,111.36	219.69

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

SELPA: Sierra County (AW)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2021-22	Comparison Year FY 14/15	Difference
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	114,606.34	45,088.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		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	114,606.34	45,088.00	69,518.34

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

	Actual FY 2021-22	Comparison Year FY 14/15	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 only.			
a. Expenditures paid from local sources	114,606.34	111,940.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		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	114,606.34	111,940.00	
b. Special education unduplicated pupil count	58	38	
c. Per capita local expenditures (B2a/B2b)	1,975.97	2,945.79	(969.82)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance 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

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
<b>TOTAL 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
	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
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from 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
	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
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	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				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00



SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
<b>EXPENDITURES - Paid from 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 EXPENDITURES - Paid from 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.

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Budget vs. Actual Comparison Year  
2022-23 Budget by LEA (LB-B)

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>									58
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	34,216.00	0.00	66,340.00	0.00	43,236.00	181,846.00		325,638.00
2000-2999	Classified Salaries	11,520.00	0.00	0.00	0.00	8,604.00	161,786.00		181,910.00
3000-3999	Employee Benefits	14,206.00	0.00	24,925.00	0.00	22,424.00	161,197.00		222,752.00
4000-4999	Books and Supplies	31,239.00	0.00	0.00	0.00	0.00	1,339.00		32,578.00
5000-5999	Services and Other Operating Expenditures	52,788.00	0.00	559.00	0.00	139,476.00	0.00		192,823.00
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	143,969.00	0.00	91,824.00	0.00	213,740.00	506,168.00	0.00	955,701.00
7310	Transfers of Indirect Costs	14,847.00	0.00	0.00	0.00	508.00	2,797.00		18,152.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	14,847.00	0.00	0.00	0.00	508.00	2,797.00	0.00	18,152.00
	TOTAL COSTS	158,816.00	0.00	91,824.00	0.00	214,248.00	508,965.00	0.00	973,853.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	34,216.00	0.00	0.00	0.00	0.00	53,456.00		87,672.00
2000-2999	Classified Salaries	11,520.00	0.00	0.00	0.00	4,802.00	158,526.00		174,848.00
3000-3999	Employee Benefits	14,206.00	0.00	0.00	0.00	825.00	106,545.00		121,576.00
4000-4999	Books and Supplies	23,433.00	0.00	0.00	0.00	0.00	1,339.00		24,772.00
5000-5999	Services and Other Operating Expenditures	52,788.00	0.00	0.00	0.00	138,500.00	0.00		191,288.00
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	136,163.00	0.00	0.00	0.00	144,127.00	319,866.00	0.00	600,156.00
7310	Transfers of Indirect Costs	14,847.00	0.00	0.00	0.00	0.00	0.00		14,847.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	14,847.00	0.00	0.00	0.00	0.00	0.00	0.00	14,847.00
	TOTAL BEFORE OBJECT 8980	151,010.00	0.00	0.00	0.00	144,127.00	319,866.00	0.00	615,003.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								160,267.00
	TOTAL COSTS								775,270.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Budget vs. Actual Comparison Year  
2022-23 Budget by LEA (LB-B)

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>LOCAL BUDGET (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	16,555.00		16,555.00	
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	
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,555.00</b>	<b>0.00</b>	<b>16,555.00</b>	
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	
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,555.00</b>	<b>0.00</b>	<b>16,555.00</b>	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									160,267.00
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)									52,771.00
	<b>TOTAL COSTS</b>									<b>229,593.00</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									58
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	32,109.96	0.00	51,158.90	0.00	39,497.52	116,879.37		239,645.75
2000-2999	Classified Salaries	2,634.00	0.00	0.00	0.00	7,268.82	121,607.82		131,510.64
3000-3999	Employee Benefits	16,181.32	0.00	26,490.61	0.00	23,619.37	145,970.07		212,261.37
4000-4999	Books and Supplies	2,410.68	0.00	0.00	0.00	26.51	5,770.32		8,207.51
5000-5999	Services and Other Operating Expenditures	72,900.12	0.00	551.64	0.00	1,425.22	75,088.06		149,965.04
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	5,797.60	0.00	0.00	0.00	0.00	0.00		5,797.60
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
	<b>Total Direct Costs</b>	<b>132,033.68</b>	<b>0.00</b>	<b>78,201.15</b>	<b>0.00</b>	<b>71,837.44</b>	<b>465,315.64</b>	<b>0.00</b>	<b>747,387.91</b>
7310	Transfers of Indirect Costs	12,343.70	0.00	0.00	0.00	644.00	3,561.04		16,548.74
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)	<b>34,043.12</b>							<b>34,043.12</b>
	<b>Total Indirect Costs</b>	<b>12,343.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>644.00</b>	<b>3,561.04</b>	<b>0.00</b>	<b>16,548.74</b>
	<b>TOTAL COSTS</b>	<b>144,377.38</b>	<b>0.00</b>	<b>78,201.15</b>	<b>0.00</b>	<b>72,481.44</b>	<b>468,876.68</b>	<b>0.00</b>	<b>763,936.65</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	51,158.90	0.00	39,497.52	96,505.48		187,161.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	3,634.45	3,605.80		7,240.25
3000-3999	Employee Benefits	0.00	0.00	19,829.61	0.00	18,051.45	45,348.89		83,229.95
4000-4999	Books and Supplies	351.47	0.00	0.00	0.00	26.51	3,499.67		3,877.65
5000-5999	Services and Other Operating Expenditures	9,000.00	0.00	551.64	0.00	970.00	0.00		10,521.64
6000-6999	Capital Outlay (exclude Object 6600 & 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
	<b>Total Direct Costs</b>	<b>9,351.47</b>	<b>0.00</b>	<b>71,540.15</b>	<b>0.00</b>	<b>62,179.93</b>	<b>148,959.84</b>	<b>0.00</b>	<b>292,031.39</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	644.00	3,561.04		4,205.04
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>644.00</b>	<b>3,561.04</b>	<b>0.00</b>	<b>4,205.04</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>9,351.47</b>	<b>0.00</b>	<b>71,540.15</b>	<b>0.00</b>	<b>62,823.93</b>	<b>152,520.88</b>	<b>0.00</b>	<b>296,236.43</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								97,457.78
	<b>TOTAL COSTS</b>								<b>198,778.65</b>

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 EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	32,109.96	0.00	0.00	0.00	0.00	20,373.89		52,483.85
2000-2999	Classified Salaries	2,634.00	0.00	0.00	0.00	3,634.37	118,002.02		124,270.39
3000-3999	Employee Benefits	16,181.32	0.00	6,661.00	0.00	5,567.92	100,621.18		129,031.42
4000-4999	Books and Supplies	2,059.21	0.00	0.00	0.00	0.00	2,270.65		4,329.86
5000-5999	Services and Other Operating Expenditures	63,900.12	0.00	0.00	0.00	455.22	75,088.06		139,443.40
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	5,797.60	0.00	0.00	0.00	0.00	0.00		5,797.60
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	122,682.21	0.00	6,661.00	0.00	9,657.51	316,355.80	0.00	455,356.52
7310	Transfers of Indirect Costs	12,343.70	0.00	0.00	0.00	0.00	0.00		12,343.70
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)	34,043.12							34,043.12
	Total Indirect Costs	12,343.70	0.00	0.00	0.00	0.00	0.00	0.00	12,343.70
	TOTAL BEFORE OBJECT 8980	135,025.91	0.00	6,661.00	0.00	9,657.51	316,355.80	0.00	467,700.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								97,457.78
	<b>TOTAL COSTS</b>								565,158.00
<b>LOCAL 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	15,994.42		15,994.42
4000-4999	Books and Supplies	1,154.14	0.00	0.00	0.00	0.00	0.00		1,154.14
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 (exclude Object 6600 & 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	1,154.14	0.00	0.00	0.00	0.00	15,994.42	0.00	17,148.56
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	1,154.14	0.00	0.00	0.00	0.00	15,994.42	0.00	17,148.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								97,457.78
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)								0.00
	<b>TOTAL COSTS</b>								114,606.34

\* 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. If a member of a SELPA, submit this form together with the 2022-23 Budget by LEA (LB-B) and the 2021-22 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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 eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B 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 2022-23 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility 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. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**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. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>Marlene Mongolo, SELPA Director, Retired in 16/17</u>	<u>85,515.26</u>	
<u> </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)	111,950.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	114,012.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	20,183.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	19,819.95 (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)	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	0.00

<b>THIS SECTION IS NOT APPLICABLE!</b>		
<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)	19,819.95 (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:		

SELPA: Sierra County (AW)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 14/15	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	973,853.00		
b. Less: Expenditures paid from federal sources	198,583.00		
c. Expenditures paid from state and local sources	775,270.00	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	775,270.00	384,231.74	391,038.26

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.

	Budgeted Amounts FY 2022-23	Comparison Year FY 14/15	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 state and local expenditures.			
a. Total special education expenditures	973,853.00		
b. Less: Expenditures paid from federal sources	198,583.00		
c. Expenditures paid from state and local sources	775,270.00	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	775,270.00	384,231.74	
d. Special education unduplicated pupil count	58	38	
e. Per capita state and local expenditures (A2c/A2d)	13,366.72	10,111.36	3,255.36

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**

	<b>Budget FY 2022-23</b>	<b>Comparison Year FY 14/15</b>	<b>Difference</b>
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	229,593.00	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	229,593.00	45,088.00	184,505.00

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 only.

	<b>Budget FY 2022-23</b>	<b>Comparison Year FY 14/15</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	229,593.00	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	229,593.00	45,088.00	
b. Special education unduplicated pupil count	58	38	
c. Per capita local expenditures (B2a/B2b)	3,958.50	1,186.53	2,771.97

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

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
<b>TOTAL BUDGET - 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
	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
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BUDGET - 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
	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
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
<b>BUDGET - 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 BUDGET - 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.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT USD

RANGE	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	1	2	3	4	5	6	7	8	9	Yr 10	Yr 15	Yr 20	Yr 25	Yr 30
		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	5.00%	5.00%	5.00%	5.00%	10.00%
1	\$ 15.50	\$ 15.97	\$ 16.44	\$ 16.94	\$ 17.45	\$17.97	\$ 18.51	\$ 19.06	\$19.63	\$20.62	\$21.65	\$22.73	\$23.87	\$26.25
2	\$ 15.73	\$ 16.20	\$ 16.69	\$ 17.19	\$ 17.71	\$18.24	\$ 18.79	\$ 19.35	\$19.93	\$20.93	\$21.97	\$23.07	\$24.22	\$26.65
3	\$ 15.97	\$ 16.45	\$ 16.94	\$ 17.45	\$ 17.97	\$18.51	\$ 19.07	\$ 19.64	\$20.23	\$21.24	\$22.30	\$23.42	\$24.59	\$27.05
4	\$ 16.21	\$ 16.69	\$ 17.20	\$ 17.71	\$ 18.24	\$18.79	\$ 19.35	\$ 19.93	\$20.53	\$21.56	\$22.64	\$23.77	\$24.96	\$27.45
5	\$ 16.45	\$ 16.94	\$ 17.45	\$ 17.98	\$ 18.52	\$19.07	\$ 19.64	\$ 20.23	\$20.84	\$21.88	\$22.98	\$24.12	\$25.33	\$27.86
6	\$ 16.70	\$ 17.20	\$ 17.71	\$ 18.25	\$ 18.79	\$19.36	\$ 19.94	\$ 20.54	\$21.15	\$22.21	\$23.32	\$24.49	\$25.71	\$28.28
7	\$ 16.95	\$ 17.46	\$ 17.98	\$ 18.52	\$ 19.08	\$19.65	\$ 20.24	\$ 20.84	\$21.47	\$22.54	\$23.67	\$24.85	\$26.10	\$28.71
8	\$ 17.20	\$ 17.72	\$ 18.25	\$ 18.80	\$ 19.36	\$19.94	\$ 20.54	\$ 21.16	\$21.79	\$22.88	\$24.03	\$25.23	\$26.49	\$29.14
9	\$ 17.46	\$ 17.98	\$ 18.52	\$ 19.08	\$ 19.65	\$20.24	\$ 20.85	\$ 21.47	\$22.12	\$23.22	\$24.39	\$25.61	\$26.89	\$29.57
10	\$ 17.72	\$ 18.25	\$ 18.80	\$ 19.37	\$ 19.95	\$20.55	\$ 21.16	\$ 21.80	\$22.45	\$23.57	\$24.75	\$25.99	\$27.29	\$30.02
11	\$ 17.99	\$ 18.53	\$ 19.08	\$ 19.66	\$ 20.25	\$20.85	\$ 21.48	\$ 22.12	\$22.79	\$23.93	\$25.12	\$26.38	\$27.70	\$30.47
12	\$ 18.26	\$ 18.81	\$ 19.37	\$ 19.95	\$ 20.55	\$21.17	\$ 21.80	\$ 22.46	\$23.13	\$24.29	\$25.50	\$26.77	\$28.11	\$30.92
13	\$ 18.53	\$ 19.09	\$ 19.66	\$ 20.25	\$ 20.86	\$21.48	\$ 22.13	\$ 22.79	\$23.48	\$24.65	\$25.88	\$27.18	\$28.54	\$31.39
14	\$ 18.81	\$ 19.37	\$ 19.96	\$ 20.55	\$ 21.17	\$21.81	\$ 22.46	\$ 23.13	\$23.83	\$25.02	\$26.27	\$27.58	\$28.96	\$31.86
15	\$ 19.09	\$ 19.66	\$ 20.25	\$ 20.86	\$ 21.49	\$22.13	\$ 22.80	\$ 23.48	\$24.19	\$25.39	\$26.66	\$28.00	\$29.40	\$32.34
16	\$ 19.38	\$ 19.96	\$ 20.56	\$ 21.18	\$ 21.81	\$22.47	\$ 23.14	\$ 23.83	\$24.55	\$25.78	\$27.06	\$28.42	\$29.84	\$32.82
17	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$22.80	\$ 23.49	\$ 24.19	\$24.92	\$26.16	\$27.47	\$28.84	\$30.29	\$33.31
18	\$ 19.96	\$ 20.56	\$ 21.18	\$ 21.82	\$ 22.47	\$23.14	\$ 23.84	\$ 24.55	\$25.29	\$26.55	\$27.88	\$29.28	\$30.74	\$33.81
19	\$ 20.26	\$ 20.87	\$ 21.50	\$ 22.14	\$ 22.81	\$23.49	\$ 24.20	\$ 24.92	\$25.67	\$26.95	\$28.30	\$29.72	\$31.20	\$34.32
20	\$ 20.57	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$23.84	\$ 24.56	\$ 25.30	\$26.05	\$27.36	\$28.73	\$30.16	\$31.67	\$34.84
21	\$ 20.88	\$ 21.50	\$ 22.15	\$ 22.81	\$ 23.50	\$24.20	\$ 24.93	\$ 25.68	\$26.45	\$27.77	\$29.16	\$30.61	\$32.14	\$35.36
22	\$ 21.19	\$ 21.83	\$ 22.48	\$ 23.15	\$ 23.85	\$24.56	\$ 25.30	\$ 26.06	\$26.84	\$28.18	\$29.59	\$31.07	\$32.63	\$35.89
23	\$ 21.51	\$ 22.15	\$ 22.82	\$ 23.50	\$ 24.21	\$24.93	\$ 25.68	\$ 26.45	\$27.24	\$28.61	\$30.04	\$31.54	\$33.12	\$36.43
24	\$ 21.83	\$ 22.48	\$ 23.16	\$ 23.85	\$ 24.57	\$25.31	\$ 26.07	\$ 26.85	\$27.65	\$29.04	\$30.49	\$32.01	\$33.61	\$36.97
25	\$ 22.16	\$ 22.82	\$ 23.51	\$ 24.21	\$ 24.94	\$25.69	\$ 26.46	\$ 27.25	\$28.07	\$29.47	\$30.95	\$32.49	\$34.12	\$37.53
26	\$ 22.49	\$ 23.16	\$ 23.86	\$ 24.58	\$ 25.31	\$26.07	\$ 26.85	\$ 27.66	\$28.49	\$29.91	\$31.41	\$32.98	\$34.63	\$38.09
27	\$ 22.83	\$ 23.51	\$ 24.22	\$ 24.94	\$ 25.69	\$26.46	\$ 27.26	\$ 28.07	\$28.92	\$30.36	\$31.88	\$33.47	\$35.15	\$38.66
28	\$ 23.17	\$ 23.86	\$ 24.58	\$ 25.32	\$ 26.08	\$26.86	\$ 27.67	\$ 28.50	\$29.35	\$30.82	\$32.36	\$33.98	\$35.68	\$39.24
29	\$ 23.52	\$ 24.22	\$ 24.95	\$ 25.70	\$ 26.47	\$27.26	\$ 28.08	\$ 28.92	\$29.79	\$31.28	\$32.84	\$34.49	\$36.21	\$39.83
30	\$ 23.87	\$ 24.59	\$ 25.32	\$ 26.08	\$ 26.87	\$27.67	\$ 28.50	\$ 29.36	\$30.24	\$31.75	\$33.34	\$35.00	\$36.75	\$40.43
DIRECTOR	\$ 46.93	\$ 49.05	\$ 50.52	\$ 52.04	\$ 53.60	\$55.21	\$ 56.86	\$ 58.57	\$60.33	\$63.34	\$66.51	\$69.83	\$73.33	\$80.66
TECH SPEC.	\$ 26.57	\$ 27.76	\$ 29.01	\$ 29.88	\$ 30.78	\$31.70	\$ 32.66	\$ 33.63	\$34.64	\$36.38	\$38.19	\$40.10	\$42.11	\$46.32

SIERRA COUNTY OFFICE OF EDUCATION  
SALARY SCHEDULE

<b>JOB CLASSIFICATION</b>	<b>RANGE</b>
INSTRUCTIONAL AIDE	2
CUSTODIAN	11
WORKABILITY COORDINATOR	14
BEHAVIOR ATTENDANT	1
WORKABILITY AIDE	1
GARDEN TECHNICIAN	4
CLERK TYPIST	1
INSTRUCTIONAL AIDE (SH)	5
TRANSPORTATION AIDE	1
ACADEMIC ADVISOR/CAREER TECH	18
SPEECH/LANGUAGE AIDE	20
School Secretary	12
School Secretary - Adult Education	14
Foster Youth Services Coordinator	22

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
SALARY SCHEDULE

<b>JOB CLASSIFICATION</b>	<b>RANGE</b>
Noon Supervisor	1
Cafeteria Work	1
Cashier	1
Instructional Aide	2
Cook I	9
Library Aide	5
Custodian	11
Maintenance Custodian	16
Classroom Specialist	27
Plant Maint./Bus Driver	23
Transportation Clerk	4
School Secretary - LES	12
School Secretary - LHS/DVL	14
Administrative Assistant	22
Bilingual Parent Liaison/ELPAC Coord	14
Educational Research Technician	21

	Amador*	Del Norte*	Mariposa*	Plumas*	Lassen	Butte	Tahoe Truckee	Fall River	<b>AVERAGE</b>	Current Rate (22-23)
Instructional Aide	\$17.10	\$ 15.65	\$ 15.00	\$ 15.49	\$ 15.00	\$ 15.20	\$ 16.46	\$ 15.59	<b>\$ 15.69</b>	\$ 15.50
Custodian	\$18.42	\$ 18.24	\$ 17.21	\$ 16.70	\$ 16.84	\$ 18.17	\$ 18.61	\$ 16.56	<b>\$ 17.59</b>	\$ 16.58
Speech Aide	\$19.41	\$ 22.57					\$ 18.15		<b>\$ 20.04</b>	\$ 20.50
SPED Aide	\$18.15	\$ 16.81	\$ 15.00	\$ 15.49	\$ 17.51	\$ 16.61	\$ 17.27	\$ 15.74	<b>\$ 16.57</b>	\$ 15.67
School Secretary	\$18.70	\$ 20.71	\$ 15.65	\$ 15.80	\$ 15.85	\$ 18.17	\$ 22.68	\$ 18.73	<b>\$ 18.29</b>	\$ 17.09
School Secretary 9-12	\$18.70	\$ 21.63	\$ 16.40	\$ 15.80	\$ 15.85	\$ 18.17	\$ 23.24	\$ 18.73	<b>\$ 18.57</b>	\$ 17.09
Cafeteria Worker	\$16.36	\$ 15.16	\$ 15.00	\$ 15.14	\$ 15.00	\$ 15.19	\$ 16.46	\$ 15.30	<b>\$ 15.45</b>	\$ 15.50
Cook I	\$17.62	\$ 16.81	\$ 22.01	\$ 16.35	\$ 15.00	\$ 17.47	\$ 18.61	\$ 17.89	<b>\$ 17.72</b>	\$ 15.67
Library Aide	\$16.60	\$ 17.50	\$ 15.00	\$ 15.49	\$ 15.46	\$ 16.79	\$ 18.61	\$ 15.30	<b>\$ 16.34</b>	\$ 15.50
Maintenance Custodian	\$18.42	\$ 22.57	\$ 19.95	\$ 17.13	\$ 16.35	\$ 18.17	\$ 20.54	\$ 17.89	<b>\$ 18.88</b>	\$ 17.75
Plant Maint/Bus Driver	\$20.76	\$ 24.65	\$ 23.06	\$ 17.91	\$ 18.21	\$ 20.87	\$ 22.68	\$ 18.73	<b>\$ 20.86</b>	\$ 21.49
Administrative Assistant	\$21.21	\$ 25.43	\$ 22.80	\$ 17.38	\$ 16.25	\$ 18.91	\$ 28.35	\$ 19.51	<b>\$ 21.23</b>	\$ 19.08
Bilingual Aide	\$20.45	\$ 19.85	\$ 19.03	\$ 16.62	\$ 18.50	\$ 17.01	\$ 20.04	\$ 18.73	<b>\$ 18.78</b>	\$ 18.24

Did not include Alpine due to limited jobs that closely match our descriptions

\*Single district counties

When Plant Maintenance and Bus Driver were different on the schedules, I used the higher rate

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 (S-PCEA)  
2022-2023 SALARY AND BENEFITS

**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, 2022, as follows:

Add/update all employees to the proposed range salary schedule.

Response: **The Sierra County Superintendent and Sierra-Plumas Joint Unified School District Employers agree to the proposed salary schedule update.**

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 2022-2023 for Collective Bargaining Agreement updates related to outdated language and effective dates. Salary and Benefits negotiations shall be closed for the 2022-2023 school year.

Accepted and Ratified for S-PCEA Employees

  
Stacey Hood, S-PCEA Representative      Date  
(Kristie Jacobsen, proxy for Stacey Hood)

Accepted and Ratified for the Employer

\_\_\_\_\_  
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



## CSBA POLICY GUIDE SHEET – September 13, 2022

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.

### **Exhibit(1) 1113 - District and School Web Sites**

Exhibit updated to reflect **NEW LAW (AB 27, 2021)** which includes posting requirements related to the identification of homeless students and **NEW LAW (AB 819, 2021)** which includes posting requirements related to specified environmental review documents as required by the California Environmental Quality Act. Exhibit also updated to add posting requirements related to posters published by the California Department of Fair Employment and Housing, and amend the item regarding the district's meal payment collection policy and procedures to reference a different memorandum regarding unpaid meal charges.

### **Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures**

Regulation updated to reflect **NEW STATE REGULATIONS (Register 2020, No. 21)** which amends the definition of "beginning of the year or semester" and **NEW LAW (AB 367, 2021)** which requires any school serving any of grades 6-12 to, at all times, stock and make available and accessible free of cost an adequate supply of menstrual products in specified restrooms beginning with the 2022-23 school year. Regulation also updated to clarify that the principal or Superintendent's designee is required to send a written resolution of the complaint to the mailing address of the complainant when the complainant has indicated on the complaint form a desire to receive a response to the complaint.

### **Exhibit(2) 1312.4 - Williams Uniform Complaint Procedures**

Exhibit updated to include that, for a school that serves any of grades 6-12, a complaint may be filed for failure to, at all times, stock and make available and accessible free of cost an adequate supply of menstrual products in specified restrooms, as required by **NEW LAW (AB 367, 2021)**.

### **Board Policy 3110 - Transfer of Funds**

Policy updated to delete an authorization for the temporary transfer of funds which only pertained to the 2020-21 and 2021-22 fiscal years.

### **NEW - Board Policy 3523 - Electronic Signatures**

New policy reflects the authorization for districts to use electronic signatures in their communications and operations, including the benefits of electronic records and signatures, the requirement that electronic signatures conform with criteria described in law and that the level of security is sufficient for the transaction being conducted, and that electronic records are retained in accordance with law and regulations and as specified in board policy and administrative regulation.

### **NEW - Administrative Regulation 3523 - Electronic Signatures**

New regulation establishes procedures for district use of electronic signatures, including that in any business transaction electronic signatures may be used only when each party has agreed to conduct the transaction in such a manner and that in other district operations electronic signatures may be required, criteria that must be met in order for an electronic signature to be used, and specific requirements for notarized signatures and statements that are required to be signed under penalty of perjury.

**Administrative Regulation 4112.2 - Certification**

Regulation updated to expand the section on "Basic Skills Proficiency" to include a list of the ways a person may demonstrate basic skills proficiency, and reflect **NEW LAW (AB 130, 2021)** which exempts a person from the basic skills proficiency test requirement by earning at least a letter grade of B in qualifying coursework and, in conjunction with **NEW LAW (AB 167, 2021)**, exempts a person from the basic skills proficiency test requirement if it is determined that a person has demonstrated proficiency through a combination of coursework, passage of a component(s) of the basic skills proficiency test, and other specified exams. Section also updated to reflect **NEW LAW (AB 320, 2021)** which impacts what is "qualifying coursework" by defining a "regionally accredited institution" to include an institution of higher education that held preaccreditation status at the time the degree of an applicant for a credential was conferred if the institution achieved full accreditation status within five years of earning preaccreditation status, in addition to an institution of higher education that has already been designated as regionally accredited at the time the degree of an applicant for a credential was conferred. Additionally, regulation updated to provide more detail for when an out-of-state prepared teacher is not required to meet the basic skills requirement within one year of being issued a California preliminary credential by the California Commission on Teacher Credentialing.

**Administrative Regulation 4161.8/4261.8/4361.8 - Family Care and Medical Leave**

Regulation updated to reflect **NEW LAW (AB 1033, 2021)** which changed the definition of "parent" to include a parent-in-law for the purposes of the California Family Rights Act (CFRA), by adding "parent-in-law" to the definitions of "eligible family member" and "parent" within the "Definitions" section. Regulation also updated to delete the last sentence in the first body paragraph in the "Terms of Leave" section, as it is no longer legally accurate.

**Administrative Regulation 6173.1 - Education for Foster Youth**

Regulation updated to reflect **NEW LAW (AB 1055, 2021)** which modified the definition of "foster youth" to include a dependent child of a court of an Indian tribe, consortium of tribes, or tribal organization, and includes the definition of "foster youth" as specified in law. Regulation also updated to make clarifying changes to the responsibilities of the district liaison for foster youth.

**Community Relations****Exhibit 1113-E(1): District And School Web Sites****Sierra County/Sierra-Plumas Joint USD****Community Relations****Exhibit (1) 1113 – District and School Web Sites****MATERIALS REQUIRED TO BE POSTED ON DISTRICT WEB SITE**

## Materials to Prominently Display

The following must be posted in a prominent location on the district's web site, such as on the home page when required by law:

1. The district's local control and accountability plan (LCAP), any updates or revisions to the LCAP, and the local control funding formula budget overview (Education Code 52064.1, 52065). See AR 0460 - Local Control and Accountability Plan.
2. A direct link to the current board agenda containing the time and location of the meeting and a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session, or a link to the district's agenda management platform where the current agenda shall be the first available (Government Code 54954.2, 54956). Post at least 72 hours before a regular board meeting or 24 hours before a special meeting. See BB 9320 - Meetings and Notices and BB 9322 - Agenda/Meeting Materials.
3. The district's policy on student suicide prevention including, for grades K-6, the age appropriateness of the policy (Education Code 234.6). See BP 5141.52 - Suicide Prevention.
4. The district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media (Education Code 234.6). See AR 5131.2 - Bullying and AR 5145.3 - Nondiscrimination/Harassment.
5. The district's policy on preventing and responding to hate violence, if the district has adopted such a policy (Education Code 234.6). See BP 5145.9 - Hate-Motivated Behavior.
6. The definition of discrimination and harassment based on sex as described in Education Code 230, including the rights set forth in Education Code 221.8 (Education Code 234.6). See AR 5145.3 - Nondiscrimination/Harassment.
7. Information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the name and contact information of the Title IX Coordinator, the rights of students and the public as specified in Education Code 221.8, the responsibilities of the district under Title IX, web links to information about those rights and responsibilities on the web sites of the Office for Equal Opportunity and

the U.S. Department of Education's Office for Civil Rights, a description of how to file a complaint of noncompliance under Title IX with specified components, and a link to Title IX information posted on the California Department of Education's (CDE) web site (Education Code 221.6, 221.61, 234.6; 34 CFR 106.8). See AR 5145.3 - Nondiscrimination/Harassment and AR 5145.7 - Sexual Harassment.

8. A link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families (Education Code 234.5, 234.6). See AR 5145.3 - Nondiscrimination/Harassment.
9. Posters published by the California Department of Fair Employment and Housing (DFEH) including, "California Law Prohibits Workplace Discrimination and Harassment," and for districts with five or more employees, "Transgender Rights in the Workplace," "Your Rights and Obligations as a Pregnant Employee," and "Family Care and Medical Leave and Pregnancy Disability Leave" (Government Code 12950). See AR 4030 - Nondiscrimination in Employment and AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave.
- ~~1-10.~~ If the district has formed a community facilities district (Mello-Roos district) for the acquisition or improvement of school facilities, a copy of the annual report for the fiscal year if requested pursuant to Government Code 53343.1, the report provided to the California Debt and Investment Advisory Commission pursuant to Government Code 53359.5, and the report provided to the State Controller's office pursuant to Government Code 12463.2 (Government Code 53343.2). Post within seven months after the last day of the fiscal year. See BP 7212 - Mello-Roos Districts.

#### Other Postings

The following materials are also required to be posted on the district web site. However, there are no specific requirements related to where they are posted on the web site.

1. The Special Education Local Plan Area's approved comprehensive local plan for special education, annual budget plan, annual service plan, and annual assurances support plan and any updates or revisions to the plans (Education Code 56205.5). See AR 0430 - Comprehensive Local Plan for Special Education.
2. The district's nondiscrimination policy and regulation, including the complaint procedure and the compliance coordinator's contact information (34 CFR 100.6, 106.8). See BP 0410 - Nondiscrimination in District Programs and Activities and AR 4030 - Nondiscrimination in Employment.
3. Training materials used to train the Title IX Coordinator, investigator(s), ~~decision-maker~~decisionmaker(s), and any person(s) who facilitate an informal resolution process in response to a Title IX sexual harassment complaint (34 CFR 106.45). See AR 4119.12/4219.12/4319.12\_ Title IX Sexual Harassment Complaint Procedures and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.
4. Contact information for the district's liaison(s) for homeless students and other persons as required by Education Code 48852.6, and information regarding the educational rights and resources available to persons experiencing homelessness (Education Code 48852.6). See AR 6173 - Education for Homeless Children.

- ~~1.5.~~ For all schools offering competitive athletics, the total enrollment of the school classified by gender, the number of students enrolled at the school who participate in competitive athletics classified by gender, and the number of boys' and girls' teams classified by sport and by competition level (Education Code 221.9). The information shall be posted at the end of the school year on the school's web site or, if the school does not have a web site, on the district's web site. See AR 6145.2 - Athletic Competition.
- ~~2.6.~~ If the district has interdistrict attendance agreement(s), the procedures and timelines for requesting an interdistrict transfer permit, including, but not limited to, a link to the board's policy on interdistrict attendance, the date that the district will begin accepting applications, reasons that the district may approve/deny the request, the process for appeal, that failure to meet timelines will be deemed an abandonment of the request, and the condition under which an ~~existing~~existing interdistrict transfer permit may be revoked or rescinded (Education Code 46600.2). See AR 5117 - Interdistrict Transfer.
- ~~3.7.~~ If the district has elected to be a school district of choice, application information including, at a minimum, any applicable form, the timeline for a transfer, and an explanation of the selection process (Education Code 48301). See AR 5117 -- Interdistrict Transfer.
- ~~4.8.~~ For districts that offer grade 9, the district's policy and protocols related to student placement in mathematics courses (Education Code 51224.7). See AR 6152.1 - Placement in Mathematics Courses.
- ~~5.9.~~ The section(s) of the district's employee code of conduct addressing interactions with students (Education Code 44050). Post these section(s) or a link to them on each school's web site or, if a school does not have its own web site, on the district's web site in a manner that is accessible to the public without a password. See BP 4119.21/4219.21/4319.21 - Professional Standards and BP 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.
- ~~6.10.~~ The district's meal payment collection policy and procedures (~~CDE Nutrition Services Division Management Bulletin SNP-03-2017~~). ~~U.S. Department of Agriculture (USDA) Memorandum SP 46-2016~~). See BP/AR 3551 - Food Services Operations/Cafeteria Fund.
- ~~7.11.~~ If the district includes information about the free and reduced-priced meal program on its web site, a nondiscrimination statement about the district's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints made against the district (~~U.S. Department of Agriculture's USDA~~ FNS Instruction 113-1). For the required wording of the statement, see E 3555 - Nutrition Program Compliance.
- ~~8.12.~~ The school's or district's integrated pest management plan, whenever a school chooses to use a pesticide not exempted pursuant to Education Code 17610.5 (Education Code 17611.5). Post on the school's web site or, if the school does not have a web site, then on the district's web site. See AR 3514.2 Integrated Pest Management.
13. When the California Environmental Quality Act requires an environmental impact report, negative declaration, or mitigated negative declaration, those environmental review documents, public notice of the preparation and availability of such documents within a reasonable period of time prior to certification of the environmental impact report, adoption of a negative declaration, or determination that a proposed subsequent project will have no additional significant effect on the environment, and specified notices when written requests for notices have been filed (Public Resources Code 21082.1, 21092, 21092.2).

~~9.14.~~ When a citizens' oversight committee is formed after the approval of a bond under the 55 percent majority threshold, the committee's minutes, documents received, and reports issued (Education Code 15280). See AR 7214 - General Obligation Bonds.

~~10.15.~~ Copy of each school's school accountability report card, on or before February 1 of each year (Education Code 35258). See BP 0510 - School Accountability Report Card.

~~4.16.~~ Results of the Western Association of Schools and Colleges (WASC) or other accrediting agency's inspection of a school, within 60 days of receiving the results. (This notification could be made in writing to parents/guardians instead of or in addition to posting the results on the district's web site.) In addition, if a school loses its WASC or other agency's accreditation, the district and school shall post on their web sites a notice of the loss of accreditation and potential consequences (Education Code 35178.4). See BP 6190 - Evaluation of the Instructional Program.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Exhibit version: December 14, 2020  
revised: September 13, 2022

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

**Community Relations**

**Regulation 1312.4: Williams Uniform Complaint Procedures**

Types of Complaints

The district shall use the procedures described in this administrative regulation only to investigate and resolve the following:

1. Complaints regarding the insufficiency of textbooks and instructional materials, including any complaint alleging that: (Education Code 35186; 5 CCR 4681)
  - a. A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
  - b. A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
  - c. Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
  - d. A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.
2. Complaints regarding teacher vacancy or misassignment, including any complaint alleging that: (Education Code 35186; 5 CCR 4682)
  - a. A semester begins and a teacher vacancy exists.
  - b. A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learners in the class.
  - c. A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

*Teacher vacancy* means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of the semester for an entire semester. (Education Code 35186; 5 CCR 4600)

*Beginning of the year or semester* means the ~~first day classes necessary to serve all the students enrolled are established with a single designated certificated employee assigned for the duration of the class, but not later than 20 working days after time period from~~ the first day students attend classes for ~~that a year-long course or semester. (5 CCR 4600);~~ long course though not later than 20 business days afterwards.

*Misassignment* means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold. (Education Code 35186; 5 CCR 4600)

3. Complaints regarding the condition of school facilities, including any complaint alleging that: (Education Code 35186; 5 CCR 4683)
  - a. A condition poses an emergency or urgent threat to the health or safety of students or staff.

*Emergency or urgent threat* means structures or systems that are in a condition that poses a threat to the health and safety of students or staff while at school, including, but not limited to, gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition; or any other condition deemed appropriate. (Education Code 17592.72)

- b. A school restroom has not been cleaned, maintained, or kept open in accordance with Education Code 35292.5.

*Clean or maintained school restroom* means a school restroom has been cleaned or maintained regularly, is fully operational, or has been stocked at all times with toilet paper, soap, or paper towels or functional hand dryers. (Education Code 35292.5)

*Open restroom* means the school has kept all restrooms open during school hours when students are not in classes and has kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when the temporary closing of the restroom is necessary for student safety or to make repairs. (Education Code 35292.5)

In any ~~district~~ school serving any of grades 6-12 ~~in which 40 percent or more of the students in the school or school attendance area are from low income families, as defined in 20 USC 6314,~~ a complaint may be filed alleging noncompliance with the requirement of Education Code 35292.6 to ~~stock~~, at all times, at least halfstock and make available and accessible free of cost, an adequate supply of the restrooms in the school with feminine hygiene menstrual products and to not charge students for the use of such products in every women's and all-gender restroom, and in at least one men's restroom. (Education Code 35292.6)

#### Forms and Notices

The Superintendent or designee shall ensure a Williams complaint form is available at each school. However, complainants need not use the district's complaint form in order to file a complaint. (Education Code 35186; 5 CCR 4680)



The Superintendent or designee shall ensure that the district's complaint form specifies the location for filing a complaint and contains a space to indicate whether the complainant desires a response to the complaint. A complainant may add as much text to explain the complaint as desired. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall post in each ~~K-12~~ classroom in each school a notice containing the components specified in Education Code 35186. (Education Code 35186)

#### Filing of Complaint

A complaint alleging any condition(s) specified in the section "Types of Complaints" above shall be filed with the principal or designee at the school in which the complaint arises. A complaint about problems beyond the authority of the principal shall be forwarded to the Superintendent or designee in a timely manner, but not to exceed 10 working days. Complaints may be filed anonymously. (Education Code 35186; 5 CCR 4680)

#### Investigation and Response

The principal or a designee of the Superintendent shall make all reasonable efforts to investigate any problem within ~~the~~the principal's or designee's authority. (Education Code 35186; 5 CCR 4685)

The principal or Superintendent's designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. (Education Code 35186; 5 CCR 4685)

If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the principal or Superintendent's designee shall ~~report the~~send written resolution of the complaint to the mailing address of the complainant as indicated on the complaint within 45 working days of the initial filing of the complaint. If the principal makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 35186; 5 CCR 4680, 4685)

When Education Code 48985 is applicable and the complainant has requested a response, the response shall be written in English and in the primary language in which the complaint was filed. (Education Code 35186)

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Governing Board at a regularly scheduled meeting. (Education Code 35186; 5 CCR 4686)

For any complaint concerning a facilities condition that poses an emergency or urgent threat to the health or safety of students or staff as described in Item #3a in the section "Types of Complaints" above, a complainant who is not satisfied with the resolution proffered by the principal or Superintendent or designee may file an appeal to the Superintendent of Public Instruction within 15 days of receiving the district's response. The complainant shall comply with the appeal requirements specified in 5 CCR 4632. (Education Code 35186; 5 CCR 4687)

All complaints and written responses shall be public records. (Education Code 35186; 5 CCR 4686)

## Reports

On a quarterly basis, the Superintendent or designee shall report, to the Board at a regularly scheduled Board meeting and to the County Superintendent of Schools, summarized data on the nature and resolution of all complaints. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. (Education Code 35186; 5 CCR 4686)

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

Regulation approved: April 10, 2007

revised: August 11, 2009

revised: February 8, 2011

revised: October 14, 2014

revised: May 14, 2019

revised: September 13, 2022

**Community Relations**

**Exhibit (2) 1312.4: Williams Uniform Complaint Procedures**

# Sierra County/Sierra-Plumas Joint USD

## Community Relations

### Exhibit (2) 1312.4 – Williams Uniform Complaint Procedures

#### K-12 COMPLAINT FORM: WILLIAMS UNIFORM COMPLAINT PROCEDURES

Education Code 35186 creates a procedure for the filing of complaints concerning deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, or teacher vacancy or misassignment. The complaint and response are public documents as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested?  Yes  No

Contact information: (if response is requested)

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: Day: \_\_\_\_\_ Evening: \_\_\_\_\_

E-mail address, if any: \_\_\_\_\_

Date problem was observed: \_\_\_\_\_

Location of the problem that is the subject of this complaint:

School name/address: \_\_\_\_\_

Course title/grade level and teacher name: \_\_\_\_\_

Room number/name of room/location of facility: \_\_\_\_\_

**Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or district for the appropriate district complaint procedure.**

Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

1. Textbooks and instructional materials: (Education Code 35186; 5 CCR 4681)
  - o A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.

- A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
  - Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
  - A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.
2. Teacher vacancy or misassignment: (Education Code 35186; 5 CCR 4682)
- A semester begins and a teacher vacancy exists. A *teacher vacancy* is a position to which a single designated certificated employee has not been assigned at the beginning of the school year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.
  - A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learners in the class.
  - A teacher is assigned to teach a class for which the teacher lacks subject matter competency.
3. Facilities conditions: (Education Code 17592.72, 35186, 35292.5, 35292.6; 5 CCR 4683)
- A condition exists that poses an emergency or urgent threat to the health or safety of students or staff including gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition; and any other condition deemed appropriate by the district.
  - A school restroom has not been cleaned or maintained regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, or paper towels or functional hand dryers.
  - For a school ~~that serves students in~~ servicing any of grades 6-12 ~~with 40 percent of more of its students from low income families, as defined~~, the school has not ~~stocked at least half of its restrooms with feminine products,~~ at all times, stocked and made ~~these products available to students at no and accessible free of cost,~~ an adequate supply of menstrual products in every women's and all-gender restroom, and in at least one men's restroom.
  - The school has not kept all restrooms open during school hours when students are not in classes and has not kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when temporary closing of the restroom is necessary for student safety or to make repairs.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation. For complaints regarding facilities conditions, please describe the emergency or urgent facilities condition and how that condition poses a threat to the health or safety of students or staff.

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Please file this complaint at the following location:

~~Downieville Schools, Principal  
PO Drawer B, 130 School Street  
Downieville, CA 95936~~

~~Loyalton Elementary School, Principal  
PO Box 127, 111 Beckwith Road  
Loyalton, CA 96118~~

~~Loyalton High School, Principal  
PO Box 37, 700 Fourth Street  
Loyalton, CA 96118~~

~~Superintendent  
Sierra-Plumas Joint Unified School District  
PO Box 955, 109 Beckwith Road  
Loyalton, CA 96118~~

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)



**Business and Noninstructional Operations****Policy 3110: Transfer Of Funds**

The Governing Board recognizes its responsibility to monitor the county's/district's fiscal practices to ensure accountability regarding the expenditure of public funds and compliance with legal requirements.

The total amount budgeted by the district for each major classification of expenditures, as listed in the California Department of Education's budget forms, shall be the maximum amount which the district may expend for that classification for the school year. (Education Code 42600)

However, when it is in the best interest of the district, the Board may:

1. At any time, adopt a written resolution providing for transfers from the designated fund balance or the unappropriated fund balance to any expenditure classification or between classifications. The resolution shall be filed with the County Superintendent of Schools and the County Auditor. (Education Code 42600)
2. Direct the temporary transfer of monies held in any district fund or account to another fund or account as necessary for the payment of obligations. Such borrowing shall occur only when the fund or account receiving the money will earn sufficient income during the current fiscal year to repay the amount transferred. No more than 75 percent of the maximum amount held in any fund or account during the current fiscal year may be transferred. Amounts transferred shall be repaid in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. (Education Code 42603)  
~~For the 2020-21 and 2021-22 fiscal years only, if the state defers any payments owed to districts, the Board may direct the temporary transfer of up to 85 percent of the maximum amount held in any fund or account during the current fiscal year for the payment of obligations. Such borrowing shall occur only when the fund or account receiving the money will earn sufficient income during the current fiscal year to repay the amount transferred. Prior to exercising this authority, the Board shall hold a public hearing and adopt a resolution authorizing such transfer. (Education Code 42603.1)~~
3. At the close of a school year, request that the County Superintendent make transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification(s), or balance any expenditure classifications of the district budget as necessary for the payment of obligations incurred during that school year. (Education Code 42601)
4. If any special reserve funds that are maintained for capital outlay or other purposes pursuant to Education Code 42842 are not actually encumbered for ongoing expenses, transfer those monies into the general fund for the general operating purposes of the district. If any monies remain in the special reserve fund at the conclusion of a project, the Board may submit a written request to the County Superintendent, Auditor, and Treasurer to discontinue the special reserve fund and transfer those monies to the district's general fund. (Education Code 42841-42843)
5. Transfer monies between other funds or accounts when authorized by law.

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

Policy adopted: April 10, 2007

revised: March 13, 2012

revised: November 12, 2013

revised: April 13, 2021

revised: September 13, 2022





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

**Business and Noninstructional Operations**

**Policy 3523: Electronic Signatures *\*\*NEW\*\****

The Governing Board believes that the use of electronic records and signatures is a convenient paperless option that can increase efficiency in commercial and administrative transactions, reduce costs, and contribute to environmental sustainability in district operations. The Board authorizes the use of electronic signatures in district operations when authorized by law.

The Superintendent or designee shall ensure that any electronic signature utilized by the district conforms with criteria described in law and that the level of security is sufficient for the transaction being conducted. (Government Code 16.5; 2 CCR 22003, 22005)

The Superintendent or designee shall retain electronic records in accordance with law and regulations, and as specified in BP/AR 3580 - District Records.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: September 13, 2022



**Business and Noninstructional Operations****Regulation 3523: Electronic Signatures *\*\*NEW\*\****

When authorized by law, electronic signatures may be used in the operation of district business and/or administration.

In any business transaction, an electronic signature shall only be used when each party has agreed to conduct the transaction by electronic means. In other district operations, the Superintendent or designee may require the use of an electronic signature. (Civil Code 1633.5; 15 USC 7001)

A *digital signature* is defined as an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature. (Government Code 16.5)

An *electronic signature* consists of an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record. (Civil Code 1633.2)

In order for an electronic signature to be used, the electronic signature shall be: (Government Code 16.5; 2 CCR 22002)

1. Unique to the person using it
2. Capable of verification
3. Under the sole control of the person using it
4. Linked to data in such a manner that if the data are changed the electronic signature is invalidated
5. Conform to 2 CCR 22000-22005

Prior to accepting an electronic signature, the Superintendent or designee shall ensure the following: (2 CCR 22005)

1. That the signature is created by acceptable technology pursuant to 2 CCR 22003
2. That the level of security used to identify the signer of the document and to transmit the signature is sufficient for the transaction being conducted
3. That, if a certificate is a required component of the electronic signature, the certificate format used by the signer is sufficient for the security and interoperability needs of the district.

If a notarized signature is required with respect to an electronic signature, the electronic signature of the notary public together with all of the other information required by law to be included in a notarization shall accompany the electronic signature. (Civil Code 1633.11)

If a statement is required to be signed under penalty of perjury, the electronic signature shall include all of the information to which the declaration pertains together with a declaration under penalty of perjury by the person who submits the electronic signature that the information is true and correct. (Civil Code 1633.11)



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

**Personnel****Regulation 4112.2: Certification**

## Verification of Credentials

The Superintendent or designee shall verify that each employee in a position requiring certification qualifications possesses a valid certification document issued by the Commission on Teacher Credentialing (CTC). Such verification shall occur not later than 60 days after the commencement of employment or the renewal of a credential. (Education Code 44857)

The Superintendent or designee shall verify that any person who is employed by the district while ~~his/her~~ CTC is processing the application for certification ~~is being processed by the CTC~~ possesses a temporary certificate based on a demonstration of basic skills and completion of a criminal background check. (Education Code 44332, 44332.5, 44332.6)

The Superintendent or designee shall maintain records of the appropriate certification of all employees serving in certificated positions.

## Basic Skills Proficiency

The district shall not initially hire a person in a position requiring certification, on a permanent, temporary, or substitute basis, unless that person has demonstrated basic skills proficiency in reading, writing, and mathematics or is specifically exempted from the requirement by law. (Education Code 44252, 44252.6, 44830)

A person may demonstrate basic skills proficiency in reading, writing, and mathematics by:

1. Passage of the California Basic Educational Skills Test (CBEST) (Education Code 44252.5)
2. Passage of the California Subject Examinations for Teachers plus Writing Skills Examination
3. Passage of the California State University (CSU) Early Assessment Program or the CSU Placement Examinations (Education Code 44252)
4. Achieving a qualifying score on the Scholastic Aptitude Test or the American College Test (Education Code 44252)
5. Achieving a qualifying score on College Board Advanced Placement Examinations
6. Passage of a basic skills examination from another state
7. Qualifying coursework (Education Code 44252)
8. Qualifying coursework and exams (Education Code 44252)

The district may hire a certificated employee who has not taken a test of basic skills proficiency if ~~he/she~~ the employee has not yet been afforded the opportunity to take the test, provided that ~~he/she~~ the employee takes the test at the earliest opportunity. The employee may remain employed by the district pending the receipt of ~~his/her~~ the test results. (Education Code 44830)

An out-of-state prepared teacher shall meet the basic skills requirement within one year of being issued a California preliminary credential by ~~the~~ CTC unless ~~he/she~~ the teacher has completed a basic skills proficiency test in another state, passed a basic skills proficiency test developed and administered by the district, by cooperating districts or by the county office of education (COE), or is otherwise exempted by law. The district shall develop a basic skills proficiency test, which shall be at least equivalent to the district test required for high school graduation, for purposes of assessing out-of-state prepared teachers pending completion of the basic skills requirement. (Education Code 44252, 44274.2; 5 CCR 80071.4, 80413.3)

Any person holding or applying for a "designated subjects special subjects" credential which does not require possession of a bachelor's degree shall pass a district proficiency test in lieu of meeting the state basic skills proficiency requirement. (Education Code 44252, 44830)

The district may charge a fee to cover the costs of developing, administering, and grading the district proficiency test. (Education Code 44252, 44830)

#### Short-Term Staff Permit

The district may request that ~~the~~ CTC issue a short-term staff permit (STSP) to a qualified applicant whenever there is a need to immediately fill a classroom based on unforeseen circumstances, including, but not limited to: (5 CCR 80021)

1. Enrollment adjustments requiring the addition of another teacher
2. Inability of the teacher of record to finish the school year due to approved leave or illness
3. The applicant's need for additional time to complete preservice requirements for enrollment into an approved interninternship program
4. Inability of the applicant to enroll in an approved interninternship program due to timelines or lack of space in the program
5. Unavailability of a third-year extension of an interninternship program or the applicant's withdrawal from an interninternship program

The Superintendent or designee shall ensure that the applicant possesses a bachelor's or higher degree from a regionally accredited college or university, has met the basic skills proficiency requirement unless exempted by state law or regulations, and has satisfied the coursework/experience requirements specified in 5 CCR 80021 for the multiple subject, single subject, or education specialist STSP as appropriate. (5 CCR 80021)

When requesting issuance of an STSP, the Superintendent or designee shall submit to ~~the~~ CTC: (5 CCR 80021)

1. Verification that the district has conducted a local recruitment for the permit being requested
2. Verification that the district has provided the permit holder with orientation to the curriculum and to instruction and classroom management techniques and has assigned a mentor teacher for the term of the permit
3. Written justification for the permit signed by the Superintendent or designee

The holder of an STSP may be assigned to provide the same service as a holder of a multiple subject, single subject, or education specialist credential in accordance with the authorizations specified on the permit. (5 CCR 80021)

#### Provisional Internship Permit

Before requesting that ~~the~~ CTC issue a provisional internship permit (PIP), the district shall conduct a diligent search for a suitable credentialed teacher or intern, including, but not limited to, distributing job announcements, contacting college and university placement centers, and advertising in print or electronic media. (5 CCR 80021.1)

Whenever a suitable credentialed teacher cannot be found after a diligent search, the Superintendent or designee may request that ~~the~~ CTC issue a PIP to an applicant who possesses a bachelor's or higher degree from a regionally accredited college or university, has met the basic skills proficiency requirement unless exempted by state law or regulations, and has satisfied the coursework/experience requirements specified in 5 CCR 80021.1 for the multiple subject, single subject, or education specialist PIP as appropriate. (5 CCR 80021.1)

When submitting the request for a PIP, the district shall provide verification of all of the following: (5 CCR 80021.1, 80026.5)

1. A diligent search has been conducted for a suitable credentialed teacher or suitable qualified intern as evidenced by documentation of the search.
2. Orientation, guidance, and assistance shall be provided to the permit holder as specified in 5 CCR 80026.5.

The orientation shall include, but not be limited to, an overview of the curriculum the permit holder is expected to teach and effective instruction and classroom management techniques at the permit holder's assigned level. The permit holder also shall receive guidance and assistance from an experienced educator who is a certificated district employee or a certificated retiree from a California district or COE and who has completed at least three years of full-time classroom teaching experience.

3. The district shall assist the permit holder in developing a personalized plan through a district-selected assessment that would lead to subject-matter competence related to the permit.
4. The district shall assist the permit holder to seek and enroll in subject-matter training, such as workshops or seminars and site-based courses, along with training in test-taking strategies, and shall assist the permit holder in meeting the credential subject-matter competence requirement related to the permit.
5. A notice of intent to employ the applicant in the identified position has been made public.

The district shall submit a copy of the agenda item presented at a ~~public~~ open Governing Board of Education meeting which shall state the name of the applicant, the assignment in which the applicant will be employed including the name of the school, subject(s), and grade(s) that ~~he/she~~ the applicant will be teaching, and that the applicant will be employed on the basis of a PIP. The district also shall submit a signed statement from the Superintendent or designee that the agenda item was acted upon favorably.

6. The candidate has been apprised of steps to earn a credential and enroll in an intern program.

The holder of a PIP may be assigned to provide the same service as a holder of a multiple subject, single subject, or education specialist credential in accordance with the authorizations specified on the permit. (5 CCR 80021.1)

#### Teaching Permit for Statutory Leave

Whenever there is an anticipated need for the district to temporarily fill the teaching assignment of a teacher of record who will be on sick leave, differential sick leave, industrial accident or illness leave, pregnancy disability leave, or family care and medical leave under the federal Family and Medical Leave Act or California Family Rights Act, the Superintendent or designee may request that ~~the~~ CTC issue a Teaching Permit for Statutory Leave (TPSL) to a qualified individual who will be serving as the interim teacher of record. Prior to submitting an application to ~~the~~ CTC, the district shall provide the applicant with 45 hours of preparation in the content areas listed in 5 CCR 80022. (5 CCR 80022)

A request for the TPSL shall only be submitted if the district has made reasonable efforts to hire a substitute with a full teaching credential that matches the setting and/or subject for the statutory leave position and no such candidate is available. (5 CCR 80022)

The district shall verify to ~~the~~ CTC that it will provide the interim teacher: (5 CCR 80022)

1. An orientation to the assignment before or during the first month of service in the statutory leave assignment
2. An average of two hours of mentoring, support, and/or coaching per week through a system of support coordinated and/or provided by a mentor who possesses a valid life or clear credential that would also authorize service in the statutory leave assignment
3. Lesson plans for the first four weeks of the assignment as well as continued assistance in the development of curriculum, lesson planning, and individualized education programs

The holder of the TPSL may serve as the interim teacher of record for up to the full length of the leave(s) during the school year. (5 CCR 80022)

The Superintendent or designee shall maintain documentation on the assignment in accordance with 5 CCR 80022. ~~He/she shall~~ and annually report data on the use of the TPSL to the County Superintendent of Schools for assignment monitoring pursuant to Education Code 44258.9. (5 CCR 80022)

The Superintendent or designee may annually request renewal of the TPSL, provided that no substitute with a full teaching credential is available for the assignment. The application for each reissuance shall include verification that the interim teacher has completed an additional 45 hours of preparation and the district is continuing to provide mentoring in accordance with items #2-3 above. (5 CCR 80022)

#### Long-Term Emergency Permits

As necessary, the Superintendent or designee may request that ~~the~~ CTC issue an emergency resource specialist permit, emergency teacher librarian services permit, emergency crosscultural language and academic development permit, ~~(CLAD)~~, or emergency bilingual authorization permit. (5 CCR 80024.3.1, 80024.6, 80024.7, 80024.8)

The Superintendent or designee shall provide any first-time recipient of an emergency teaching permit with an orientation which, to the extent reasonably feasible, shall occur before ~~he/she~~



~~begins~~beginning a teaching assignment. The Superintendent or designee may vary the nature, content, and duration of the orientation to match the amount of training and experience previously completed by the emergency permit teacher. The orientation shall include, but not be limited to, the curriculum the teacher is expected to teach and effective techniques of classroom instruction and classroom management at the assigned grade-level span. The emergency permit holder also shall receive guidance and assistance from an experienced educator who is a certificated district employee or a certificated retiree from a California district or ~~county office of education~~COE and who has completed at least three years of full-time classroom teaching experience. (5 CCR 80026.5)

#### Substitute Teaching Permits

The district may employ a person whose credential or permit authorizes substitute teaching services, provided that:

1. A person holding an emergency 30-day substitute teaching permit, STSP, PIP, TPSL, or any valid teaching or services credential that requires at least a bachelor's degree and completion of the ~~California Basic Educational Skills Test~~CBEST, shall not serve as a substitute for more than 30 days for any one teacher during the school year. ~~He/she shall not serve or~~ as a substitute in a special education classroom for more than 20 days for any one teacher during the school year. (5 CCR 80025, 80025.3, 80025.4)
2. A person with an emergency career substitute teaching permit shall not serve as a substitute for more than 60 days for any one teacher during the school year. (5 CCR 80025.1)
3. A person with an emergency substitute teaching permit for prospective teachers shall not serve as a substitute for more than 30 days for any one teacher during the school year and not more than 90 days total during the school year. (5 CCR 80025.2)
4. A person with an emergency designated subjects 30-day substitute teaching permit for career technical education shall teach only in a program of technical, trade, or vocational education and shall not serve as a substitute for more than 30 days for any one teacher during the school year. (5 CCR 80025.5)

Before employing a person with an emergency substitute permit pursuant to item #1 or 4 above, the Superintendent or designee shall prepare and keep on file a signed Statement of Need for the school year. The Statement of Need shall describe the situation or circumstances that necessitate the use of a 30-day substitute permit holder and state either that a credentialed person is not available or that the available credentialed person does not meet the district's specified employment criteria. (5 CCR 80025, 80025.5)

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

Regulation approved: April 10, 2007

revised: September 13, 2011

revised: October 14, 2014

revised: August 8, 2017

revised: September 13, 2022



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

**Personnel****Regulation 4161.8/4261.8/4361.8: Family Care And Medical Leave**

The district shall not deny any eligible employee the right to family care or medical leave pursuant to the Family and Medical Leave Act (FMLA) or the California Family Rights Act (CFRA), or ~~leave for pregnancy disability pursuant to California~~ Pregnancy Disability Leave (PDL), when an employee is disabled by a pregnancy, childbirth, or related medical condition. The district shall not interfere with, restrain, or deny the exercise of an employee's right to any such leave, nor shall the district discharge, discriminate against, or retaliate against an employee for taking such leave, opposing or challenging an unlawful employment practice in relation to any of these laws, or being involved in any related inquiry or proceeding. (Government Code 12945, 12945.2; 2 CCR 11094; 29 USC 2615)

## Definitions

The words and phrases defined below shall have the same meaning throughout this administrative regulation except where a different meaning is otherwise specified.

*Child* means a biological, adopted, or foster child; a stepchild; a legal ward; or a person to whom the employee stands in loco parentis. For purposes of CFRA leave, child also includes a child of a registered domestic partner. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611)

*Eligible employee*, for FMLA and CFRA purposes, means an employee who has been employed with the district for at least 12 months and who has at least 1,250 hours of service with the district during the 12 months immediately preceding the leave. However, these requirements shall not apply when an employee applies for PDL. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611; 29 CFR 825.110)

*Eligible family member* means an employee's child, parent, or spouse. For purposes of leave to care for a family member with a serious health condition pursuant to CFRA, eligible family member includes an employee's child, parent, parent-in-law, spouse, registered domestic partner, grandparent, grandchild, or sibling. (Government Code 12945.2; 2 CCR 11087; 29 USC 2612)

*Employee disabled by pregnancy* means an employee whose health care provider states that the employee is: (2 CCR 11035)

1. Unable because of pregnancy to perform any one or more of the essential functions of the job or to perform any of them without undue risk to the employee or other persons or to the pregnancy's successful completion
2. Suffering from severe "morning sickness" or needs to take time off for prenatal or postnatal care, bed rest, gestational diabetes, pregnancy-induced hypertension, preeclampsia, postpartum depression, childbirth, loss or end of pregnancy, recovery from childbirth or loss or end of pregnancy, or any other pregnancy-related condition

*Parent* means a biological, foster, or adoptive parent; a parent-in-law; a stepparent; a legal guardian; or another person who stood in loco parentis to the employee when the employee was a child.

~~Parent~~ However, for FMLA purposes, parent does not include a spouse's parents. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611; 29 CFR 825.122)

*Serious health condition* means an illness, injury (including, but not limited to, on-the-job injuries), impairment, or physical or mental condition of the employee or an eligible family member of the employee that involves either inpatient care or continuing treatment, including treatment for substance abuse, as follows: (Government Code 12945.2; 2 CCR 11087, 11097; 29 USC 2611, 2612; 29 CFR 825.113-825.115)

1. Inpatient care in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care, or any period of incapacity

A person is considered an inpatient when formally admitted to a health care facility with the expectation of remaining overnight and occupying a bed, even if it later develops that the person can be discharged or transferred to another facility and does not actually remain overnight.

Incapacity means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.

2. Continuing treatment or continuing supervision by a health care provider, including one or more of the following:
  - a. A period of incapacity of more than three consecutive full days
  - b. Any period of incapacity or treatment for such incapacity due to a chronic serious health condition
  - c. Any period of incapacity due to pregnancy or for prenatal care under FMLA
  - d. Any period of incapacity which is permanent or long term due to a condition for which treatment may not be effective
  - e. Any period of absence to receive multiple treatments, including recovery, by a health care provider

*Spouse* means a partner in marriage as defined in Family Code 300, including same sex partners in marriage. For purposes of CFRA leave, spouse also includes a registered domestic partner within the meaning of Family Code 297-297.5. (Family Code 297, 297.5, 300; 2 CCR 11087; 29 CFR 825.122)

#### Eligibility/Purposes of Leave

The district shall grant FMLA or CFRA leave to eligible employees for any of the following reasons: (Government Code 12945.2; 29 USC 2612; 29 CFR 825.112, 825.126, 825.127)

1. The birth of a child of the employee or placement of a child with the employee in connection with the employee's adoption or foster care of the child (parental leave)
2. ~~To~~  
The care ~~for the employee's~~ of an eligible family member with a serious health condition
3. The employee's own serious health condition that makes the employee unable to perform ~~one or more essential~~ the job functions of the position
4. ~~Any~~

4. A qualifying exigency arising out of the fact that the employee's spouse, child, parent, or, for CFRA leave only, a registered domestic partner, is a military member on covered active duty or call to covered active duty (or has been notified of an impending call or order to covered active duty)

~~5. To~~

5. The care ~~for~~of a covered servicemember with a serious injury or illness ~~if~~when the ~~covered servicemember~~employee is ~~the employee's~~a spouse, child, parent, or next of kin, ~~as defined of the covered servicemember~~

In addition, the district shall grant PDL to any employee who is disabled by pregnancy, childbirth, or other related medical condition. (Government Code 12945; 2 CCR 11037)

#### Terms of Leave

An eligible employee shall be entitled to a total of 12 work weeks of FMLA or CFRA leave during any 12-month period, except in the case of leave to care for a covered servicemember as provided under "Military Caregiver Leave" below. ~~To the extent allowed by law, CFRA and FMLA leaves shall run concurrently. In circumstances where the leaves do not run concurrently under the law, the employee may take up to 12 work weeks for both CFRA and FMLA, for a total of 24 work weeks.~~ (Government Code 12945.2; 29 USC 2612)

The 12-month period shall coincide with the fiscal year. (29 CFR 825.200)

In addition, any employee who is disabled by pregnancy, childbirth, or other related condition shall be entitled to PDL for the period of the disability not to exceed four months. For a part-time employee, the four months shall be calculated on a proportional basis. (Government Code 12945; 2 CCR 11042)

PDL shall run concurrently with FMLA leave for disability caused by an employee's pregnancy. At the end of the employee's FMLA leave for disability caused by pregnancy, or at the end of four months of PDL, whichever occurs first, a CFRA-eligible employee may request to take CFRA leave of up to 12 work weeks, for the reason of the birth of a child or to bond with or care for the child. (Government Code 12945, 12945.2; 2 CCR 11046, 11093)

Leave taken for the birth or placement of a child must be concluded within the 12-month period beginning on the date of the birth or placement of the child. Such leave does not need to be taken in one continuous period of time. (2 CCR 11090; 29 USC 2612)

Each eligible employee shall be granted up to 12 work weeks for family care and medical leave related to the birth or placement of a child, regardless of whether both parents of the child work for the district.

#### Use/Substitution of Paid Leave

During any otherwise unpaid period of FMLA or CFRA leave, except leave for an employee's own serious health condition, an employee shall use accrued paid leave, including, but not limited to, vacation leave, personal leave, or family leave. If the leave is for the employee's own serious health condition, the employee shall use accrued paid leave, including but not limited to, vacation leave, personal leave, or sick leave. During an unpaid period of PDL, the employee shall use any accrued sick leave and may elect to use any vacation time or other accrued personal time off. (Government Code 12945, 12945.2; 2 CCR 11044, 11092; 29 USC 2612)

The district and employee may also come to agreement regarding the use of any additional paid or unpaid time off instead of using the employee's CFRA leave. (2 CCR 11092)

#### Intermittent Leave/Reduced Work or Leave Schedule

PDL and family care and medical leave for the serious health condition of an employee or eligible family member may be taken intermittently or on a reduced work or leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition. However, the district shall limit leave increments to the shortest period of time that the district's payroll system uses to account for absences or use of leave provided it is not to be greater than one hour. (Government Code 12945.2; 2 CCR 11042, 11090; 29 USC 2612)

The basic minimum duration of leave for the birth, adoption, or foster care placement of a child shall be two weeks. However, the district shall grant a request for such leave of less than two weeks on any two occasions. (2 CCR 11090; 29 USC 2612)

The district may require an employee to transfer temporarily to an available alternative position under any of the following circumstances: (2 CCR 11041, 11090; 29 USC 2612)

1. The employee needs intermittent leave or leave on a reduced work schedule that is foreseeable based on a planned medical treatment for the employee or family member.
2. A medical certification is provided by the employee's health care provider that, because of pregnancy, the employee has a medical need to take intermittent leave or leave on a reduced work schedule.
3. The district agrees to permit intermittent leave or leave on a reduced work schedule due to the birth, adoption, or foster care placement of the employee's child.

The alternative position must have equivalent pay and benefits and must better accommodate recurring periods of leave than the employee's regular job, and the employee must be qualified for the position. Transfer to an alternative position may include altering an existing job to better accommodate the employee's need for intermittent leave or a reduced work or leave schedule. (2 CCR 11041, 11090; 29 USC 2612)

#### Request for Leave

The district shall consider an employee's request for PDL or family care and medical leave only if the employee provides at least verbal notice sufficient to make the district aware of the need to take the leave and the anticipated timing and duration of the leave. (2 CCR 11050, 11091)

For family care and medical leave, the employee need not expressly assert or mention FMLA/CFRA to satisfy this requirement. However, the employee must state the reason the leave is needed (e.g., birth of child, medical treatment). If more information is necessary to determine whether the employee is eligible for family care and medical leave, the Superintendent or designee shall inquire further and obtain the necessary details of the leave to be taken. (2 CCR 11091)

The district shall respond to requests for leave as soon as practicable, but no later than five business days after receiving the employee's request. (2 CCR 11091)

Based on the information provided by the employee, the Superintendent or designee shall designate the leave, paid or unpaid, as FMLA/CFRA qualifying leave and shall give notice of such designation to the employee. Failure of an employee to respond to permissible inquiries regarding the leave request may result in denial of CFRA protection if the district is unable to determine whether the leave is CFRA qualifying. (2 CCR 11091; 29 CFR 825.300)

When an employee is able to foresee the need for PDL or family care and medical leave at least 30 days in advance of the leave, the employee shall provide the district with at least 30 days advance notice before the leave. When the 30 days' notice is not practicable because of a lack of knowledge of when leave will be required to begin, a change in circumstances, a medical emergency, or other good cause, the employee shall provide the district with notice as soon as practicable. Failure of an employee to provide required notice may result in a denial of leave. (2 CCR 11050, 11091)

In all instances, the employee shall consult with the Superintendent or designee and make a reasonable effort to schedule, subject to the health care provider's approval, any planned appointment or medical treatment or supervision so as to minimize disruption to district operations. (Government Code 12945.2; 2 CCR 11050, 11091)

#### Certification of Health Condition

Within five business days of an employee's request for family care and medical leave for the serious health condition of the employee or an eligible family member, the Superintendent or designee shall request that the employee provide certification by a health care provider of the need for leave. Upon receiving the district's request, the employee shall provide the certification within 15 calendar days, unless either the Superintendent or designee provides additional time or it is not practicable under the particular circumstances, despite the employee's diligent, good faith efforts. (2 CCR 11087, 11091; 29 CFR 825.305)

The certification shall include the following: (Government Code 12945.2; 2 CCR 11087; 29 USC 2613)

1. The date on which the serious health condition began
2. The probable duration of the condition
3. If the employee is requesting leave to care for an eligible family member with a serious health condition, both of the following:
  - a. Statement that the serious health condition warrants the participation of the employee to provide care, such as by providing psychological comfort, arranging for third party care, or directly providing or participating in the medical care of the eligible family member during a period of the treatment or supervision
  - b. Estimated amount of time the health care provider believes the employee needs to care for the eligible family member
4. If the employee is requesting leave because of the employee's own serious health condition, a statement that due to the serious health condition, the employee is unable to work at all or is unable to perform one or more essential job functions of the position

5. If the employee is requesting leave for intermittent treatment or on a reduced work or leave schedule for planned medical treatment, a statement of the medical necessity for the leave, the dates on which treatment is expected to be given, the duration of such treatment, and the expected duration of the leave

The Superintendent or designee shall not request any genetic information related to an employee except as authorized by law in accordance with the California Genetic Information Nondiscrimination Act of 2011. (Government Code 12940)

When an employee has provided sufficient medical certification to enable the district to determine whether the employee's leave request is FMLA/CFRA-eligible, the Superintendent or designee shall notify the employee within five business days whether the leave is FMLA/CFRA-eligible. The Superintendent or designee may also retroactively designate leave as FMLA/CFRA leave as long as appropriate notice is given to the employee and there is no harm or injury to the employee. (2 CCR 11091; 29 CFR 825.301)

If the Superintendent or designee has a good faith objective reason to doubt the validity of a certification that accompanies a request for leave for the employee's own serious health condition, the Superintendent or designee may require the employee to obtain a second opinion from a district-approved health care provider, at district expense. If the second opinion is contrary to the first, the Superintendent or designee may require the employee to obtain a third medical opinion from a third health care provider approved by both the employee and the district, again at district expense. The opinion of the third health care provider shall be final and binding. (Government Code 12945.2; 2 CCR 11091; 29 USC 2613)

#### Certification for PDL

The Superintendent or designee shall request that an employee who is requesting PDL provide certification by a health care provider of the need for leave at the time the employee gives notice of the need for PDL, or within two business days of giving the notice. If the need for PDL is unforeseen, the Superintendent or designee shall request the medical certification within two business days after the leave commences. The Superintendent or designee may request certification at some later date if the Superintendent or designee has reason to question the appropriateness of the leave or its duration. (2 CCR 11050)

For PDL that is foreseeable and for which at least 30 days' notice has been given, the employee shall provide the medical certification before the leave begins. When this is not practicable, the employee shall provide the certification within the time frame specified by the Superintendent or designee which must be at least 15 calendar days after the request, unless it is not practicable under the particular circumstances despite the employee's diligent, good faith efforts. (2 CCR 11050)

Medical certification for PDL purposes shall include a statement that the employee needs to take the leave because the employee is disabled by pregnancy, childbirth, or a related medical condition, the date on which the employee became disabled because of pregnancy, and the estimated duration of the leave. (2 CCR 11050)

If additional PDL or family care and medical leave is needed when the time estimated by the health care provider expires, the district may require the employee to provide recertification in the manner specified for the leave. (Government Code 12945.2; 2 CCR 11050; 29 USC 2613)



### Release to Return to Work

Upon expiration of an employee's PDL or family care and medical leave taken for the employee's own serious health condition, the employee shall present certification from the health care provider of the employee's ability to resume work. The certification shall address the employee's ability to perform the essential job functions of the position.

### Rights to Reinstatement

Upon granting an employee's request for PDL or FMLA/CFRA leave, the Superintendent or designee shall guarantee to reinstate the employee in the same or a comparable position when the leave ends. (Government Code 12945.2; 2 CCR 11043, 11089; 29 USC 2614)

The district may refuse to reinstate an employee to the same or a comparable position if the FMLA/CFRA leave was fraudulently obtained by the employee. (2 CCR 11089; 29 CFR 825.216)

The district may refuse to reinstate an employee to the same position after taking PDL if, at the time the reinstatement is requested, the employee would not otherwise have been employed in that position for legitimate business reasons unrelated to the employee's PDL. (2 CCR 11043)

### Maintenance of Benefits/Failure to Return from Leave

During the period when an employee is on PDL or family care and medical leave, the employee shall maintain employee status with the district and the leave shall not constitute a break in service for purposes of longevity, seniority under any collective bargaining agreement, or any employee benefit plan. (Government Code 12945.2; 2 CCR 11092; 29 USC 2614)

For up to a maximum of four months for PDL and 12 work weeks for other family care and medical leave, the district shall continue to provide an eligible employee the group health plan coverage that was in place before the employee took the leave. The employee shall reimburse the district for premiums paid during the leave if the employee fails to return to district employment after the expiration of all available leaves and the failure is for a reason other than the continuation, recurrence, or onset of a serious health condition or other circumstances beyond the employee's control. (Government Code 12945.2; 2 CCR 11044, 11092; 29 USC 2614; 29 CFR 825.213)

In addition, during the period when an employee is on PDL or family care and medical leave, the employee shall be entitled to continue to participate in other employee benefit plans including life insurance, short-term or long-term disability insurance, accident insurance, pension and retirement plans, and supplemental unemployment benefit plans to the same extent and under the same conditions as would apply to an unpaid leave taken for any other purpose. However, for purposes of pension and retirement plans, the district shall not make plan payments for an employee during any unpaid portion of the leave period and the leave period shall not be counted for purposes of time accrued under the plan. (Government Code 12945.2; 2 CCR 11044, 11092)

### Military Family Leave Resulting from Qualifying Exigencies

An eligible employee may take up to 12 work weeks of unpaid FMLA/CFRA leave, during each 12-month period established by the district in the section entitled "Terms of Leave" above, for one or more qualifying exigencies while the employee's child, parent, spouse, or, for purposes of CFRA leave,

registered domestic partner, who is a military member is on covered active duty or on call to covered active duty status. (Government Code 12945.2; 29 USC 2612; 29 CFR 825.126)

*Covered active duty* means, for members of the Regular Armed forces, duty during the deployment of a member of the regular Armed Forces to a foreign country or ~~and~~, for members of the Reserve components of the Armed forces, duty during the deployment of a member of the National Guard or Reserves to a foreign country under a call or an order to active duty in support of a contingency operation pursuant to law. Deployment to a foreign county includes deployment to international waters. (29 USC 2611; 29 CFR 825.126)

Qualifying exigencies include time needed to: (29 CFR 825.126)

1. Address issues arising from short notice deployment of up to seven calendar days from the date of receipt of call or order of short notice deployment
2. Attend military events and related activities, such as any official ceremony or family assistance program related to the covered active duty or call to covered active duty status
3. Arrange child care or attend school activities arising from the covered active duty or call to covered active duty, such as arranging for alternative child care, enrolling or transferring a child to a new school, or attending meetings
4. Make or update financial and legal arrangements to address a military member's absence
5. Attend counseling provided by someone other than a health care provider
6. Spend time (up to 15 calendar days of leave per instance) with a military member who is on short-term, temporary, rest and recuperation leave during deployment
7. Attend to certain post-deployment activities, such as arrival ceremonies or reintegration briefings
8. Care for a military member's parent who is incapable of self-care when the care is necessitated by the military member's covered active duty
9. Address any other event that the employee and district agree is a qualifying exigency

The employee shall provide the Superintendent or designee with notice of the need for the qualifying exigency leave as soon as practicable, regardless of how far in advance such leave is foreseeable. (29 CFR 825.302)

An employee who is requesting leave for qualifying exigencies shall provide the Superintendent or designee with a copy of the military member's active duty orders, or other documentation issued by the military, and the dates of the service. In addition, the employee shall provide the Superintendent or designee with certification of the qualifying exigency necessitating the leave. The certification shall contain the information specified in 29 CFR 825.309.

The employee's qualifying exigency leave may be taken on an intermittent or reduced work or leave schedule basis. (29 CFR 825.302)

During the period of qualified exigency leave, the district's rule regarding an employee's use of accrued vacation leave and any other accrued paid or unpaid time off, as specified in the section "Use/Substitution

of Paid Leave" above, shall apply.

#### Military Caregiver Leave

The district shall grant an eligible employee up to a total of 26 work weeks of leave during a single 12-month period, measured forward from the first date the leave is taken, to care for a covered servicemember with a serious illness or injury. In order to be eligible for such military caregiver leave, the employee must be the spouse, child, parent, or next of kin of the covered servicemember. This 26-week period is ~~not in addition to, but rather is~~ inclusive of; the 12 work weeks of leave that may be taken for other FMLA qualifying reasons. (29 USC 2611, 2612; 29 CFR 825.127)

Covered servicemember may be: (29 CFR 825.127)

1. A current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy; is otherwise in outpatient status; or is otherwise on the temporary disability retired list for a serious injury or illness
2. A veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran

*Child of a covered servicemember* means the covered servicemember's biological, adopted, or foster child, stepchild, legal ward, or child for whom the covered servicemember stood in loco parentis, and who is of any age. (29 CFR 825.127)

*Parent of a covered servicemember* means the covered servicemember's biological, adopted, step, or foster parent, or any other individual who stood in loco parentis to the covered servicemember (except "parents in law"). (29 CFR 825.127)

*Next of kin* means the nearest blood relative to the covered servicemember, other than the spouse, parent, or child, unless designated in writing by the covered servicemember. (29 USC 2611, 2612; 29 CFR 825.127)

*Outpatient status* means the status of a member of the Armed Forces assigned to a military medical treatment facility as an outpatient or a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients. (29 USC 2611; 29 CFR 825.127)

*Serious injury or illness* means: (29 USC 2611; 29 CFR 825.127)

1. For a current member of the Armed Forces, an injury or illness incurred by the member in the line of duty on active duty, or that existed before the beginning of the member's active duty and was aggravated by the member's service in the line of duty while on active duty in the Armed Forces, and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating.
2. For a veteran, an injury or illness incurred or aggravated by the member's service in the line of duty on active duty in the Armed Forces, including the National Guard or Reserves, that manifested itself before or after the member became a veteran and that is at least one of the following:

- a. A continuation of a serious injury or illness incurred or aggravated while the veteran was a member of the Armed Forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating
- b. A physical or mental condition for which the veteran has received a U.S. Department of Veterans Affairs (VA) Service-Related Disability Rating of 50 percent or greater, based wholly or partly on that physical or mental condition
- c. A physical or mental condition that substantially impairs the veteran's ability to secure or follow a substantially gainful occupation by reason of one or more disabilities related to the servicemember's military service or that would do so but for treatment received by the veteran
- d. An injury, including a psychological injury, on the basis of which the veteran has been enrolled in the VA's Program of Comprehensive Assistance for Family Caregivers

The employee shall provide reasonable and practicable notice of the need for the leave in accordance with the procedures in the section entitled "Request for Leave" above.

An employee requesting leave to care for a covered servicemember with a serious injury or illness shall provide the Superintendent or designee with certification from an authorized health care provider of the servicemember that contains the information specified in 29 CFR 825.310.

The leave may be taken intermittently or on a reduced work or leave schedule when medically necessary. An employee taking military caregiver leave in combination with other family care and medical leaves pursuant to this administrative regulation shall be entitled to a combined total of 26 work weeks of leave during a single 12-month period. When both spouses work for the district and both wish to take such leave, the spouses are limited to a maximum combined total of 26 work weeks during a single 12-month period. (29 USC 2612)

During the period of military caregiver leave, the district's rule regarding an employee's use of accrued vacation leave and other accrued paid or unpaid time off, as specified in the section "Use/Substitution of Paid Leave" above, shall apply.

#### Notifications

The Superintendent or designee shall provide the following notifications regarding state and federal law related to PDL or FMLA/CFRA leave:

1. General Notice: Information explaining the provisions of the ~~FEHA~~Fair Employment and Housing Act/PDL and FMLA/CFRA and ~~employee~~employees' rights and obligations shall be posted in a conspicuous place on district premises, or electronically, and shall be included in employee handbooks. (2 CCR 11049, 11095; 29 USC 2619)
2. The general notice shall also explain an employee's obligation to provide the Superintendent or designee with at least 30 days' notice of the need for the requested leave, when the need is reasonably foreseeable at least 30 days prior to the start of the leave. (2 CCR 11049, 11050, 11091)
3. Eligibility Notice: When an employee requests leave, including PDL, or when the Superintendent or designee acquires knowledge that an employee's leave may be for an FMLA/CFRA qualifying reason, the Superintendent or designee shall, within five business days,

provide notification to the employee of eligibility to take such leave. (2 CCR 11049, 11091; 29 CFR 825.300)

4. Rights and Responsibilities Notice: Each time the eligibility notice is provided to an employee, the Superintendent or designee shall provide written notification explaining the specific expectations and obligations of the employee, including any consequences for a failure to meet those obligations. Such notice shall include, as applicable: (29 CFR 825.300)
  - a. A statement that the leave may be designated and counted against the employee's annual FMLA/CFRA leave entitlement and the appropriate 12-month entitlement period, if qualifying
  - b. Any requirements for the employee to furnish medical certification of a serious health condition, serious injury or illness, or qualifying exigency arising out of active duty or call to active duty status and the consequences of failing to provide the certification
  - c. The employee's right to use paid leave, whether the district will require use of paid leave, conditions related to any use of paid leave, and the employee's entitlement to take unpaid leave if the employee does not meet the conditions for paid leave
  - d. Any requirements for the employee to make premium payments necessary to maintain health benefits, the arrangement for making such payments, and the possible consequences of failure to make payments on a timely basis
  - e. The employee's right to maintenance of benefits during the leave and restoration to the same or an equivalent job upon return from leave
  - f. The employee's potential liability for health insurance premiums paid by the district during the employee's unpaid FMLA leave should the employee not return to service after the leave

Any time the information provided in the above notice changes, the Superintendent or designee shall, within five business days of receipt of an employee's first notice of need for leave, provide the employee with a written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

5. Designation Notice: When the Superintendent or designee has information (e.g., sufficient medical certification) to determine whether the leave qualifies as FMLA/CFRA leave, ~~he/she~~ the Superintendent or designee shall, within five business days, provide written notification designating the leave as FMLA/CFRA qualifying or, if the leave will not be so designated, the reason for that determination. (2 CCR 11091; 29 CFR 825.300)

If the amount of leave needed is known, the notice shall include the number of hours, days, or weeks that will be counted against the employee's FMLA/CFRA entitlement. If it is not possible to provide that number at the time of the designation notice, notification shall be provided of the amount of leave counted against the employee's entitlement upon request by the employee and at least once in every 30-day period if leave was taken in that period. (29 CFR 825.300)

6. If the district requires paid leave to be used during an otherwise unpaid family care and medical leave, the notice shall so specify. If the district requires an employee to present a release to return to work certification that addresses the employee's ability to perform the essential functions of the job, the notice shall also specify that requirement. (2 CCR 11091, 11097; 29 CFR 825.300)

Any time the information provided in the designation notice changes, the Superintendent or designee shall, within five business days, provide the employee with written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

## Records

The Superintendent or designee shall maintain records pertaining to an individual employee's use of ~~family care and medical~~ FMLA or CFRA leave or PDL in accordance with law. — (Government Code 12946; 29 USC 2616; 42 USC 2000ff-1; 29 CFR 825.500)

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

Regulation approved: April 10, 2007

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revised: May 11, 2021

revised: September 13, 2022

**Instruction****Regulation 6173.1: Education For Foster Youth**

## Definitions

*Foster youth, foster child, or student in foster care* means ~~any~~ any of the following: (Education Code 42238.01, 48853.5)

1. ~~A child who has been removed from his/her home is the subject of a petition filed pursuant to Welfare and Institutions Code 309,300, whether or not the child has been removed from the child's home by the juvenile court pursuant to Welfare and Institutions Code 319 or 361.~~
2. ~~A child who~~ is the subject of a petition filed ~~under~~pursuant to Welfare and Institutions Code ~~300 or 602, or~~ has been removed from ~~his/her~~the child's home ~~and is the subject of a petition filed under by the juvenile court pursuant to~~ Welfare and Institutions Code ~~300 or 602 or 727, and is in~~ foster care as defined by Welfare and Institutions Code 727.4(d).
3. ~~A nonminor who is under the transition jurisdiction of a juvenile court, as described in Welfare and Institutions Code 450, and satisfies the criteria specified in Education Code 42238.01. (Education Code 42238.01, 48853.5).~~
4. ~~A dependent child of the court of an Indian tribe, consortium of tribes, or tribal organization who is the subject of a petition filed in the tribal court pursuant to the court's jurisdiction in accordance with the tribe's law~~
5. ~~A child who is the subject of a voluntary placement agreement, as defined in Welfare and Institutions Code 11400~~

*Person holding the right to make educational decisions* means a responsible adult appointed by a court pursuant to Welfare and Institutions Code 361 or 726.

*School of origin* means the school that the foster youth attended when permanently housed or the school in which ~~he/she~~the foster youth was last enrolled. If the school the foster youth attended when permanently housed is different from the school in which ~~he/she~~the foster youth was last enrolled, or if there is ~~some other~~another school that the foster youth attended within the preceding 15 months and with which the foster youth is connected, the district liaison for foster youth shall determine, in the best interests of the foster youth, which school shall be deemed the school of origin. This determination shall be made in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the youth, and in the best interests of the foster youth, which school is the school of origin- foster youth. (Education Code 48853.5)

*Best interests of a foster youth* means that, in making educational and school placement decisions for a foster youth, consideration is given to, among other factors, the proximity to the school at the time of placement, appropriateness of the educational setting, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the foster youth's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. ~~(Education Code 48850, 48853)~~ (Education Code 48850, 48853; 20 USC 6311)

## District Liaison

The Superintendent designates the following position as the district's liaison for foster youth:

(Education Code 48853.5)

~~Superintendent's Office  
Administrative Assistant~~  
Sierra County Foster Youth Services and McKinney-Vento Liaison

PO Box 955  
109 Beckwith Rd  
Loyalton, CA 96118  
(530) 993-1660

The liaison for foster youth shall:

1. Ensure and facilitate the proper educational placement, enrollment in school, and checkout from school of students in foster care (Education Code 48853.5)
2. Ensure proper transfer of credits, records, and grades when students in foster care transfer from one school to another or from one district to another (Education Code 48645.5, 48853.5)

When a student in foster care is enrolling in a district school, the liaison ~~or designee~~ shall contact the school last attended by the student to obtain, within two business days, all academic and other records. When a foster youth is transferring to a new school, the liaison shall provide the student's records to the new school within two business days of receiving the new school's request. (Education Code 48853.5)

3. ~~When required by law, notify the~~ Notify a foster youth's attorney and the representative of the appropriate county child welfare agency, when ~~the required by law for a~~ foster youth who is undergoing any expulsion or other disciplinary proceeding, including a manifestation determination for a foster youth who is a student with a disability, prior to a change in the foster youth's placement, ~~when he/she is a student with a disability.~~ (Education Code 48853.5, 48911, 48915.5, 48918.1)
4. As needed, make appropriate referrals to ensure that students in foster care receive necessary special education services and services under Section 504 of the federal Rehabilitation Act of 1973
5. As needed, ensure that students in foster care receive appropriate school-based services, such as counseling and health services, supplemental instruction, and after-school services
6. Develop protocols and procedures for creating awareness for district staff, including principals, school registrars, and attendance clerks, of the requirements for the proper enrollment, placement, and transfer of foster youth
7. Collaborate with the county office of education, county placing agency, county child welfare agency, county probation department, juvenile court, and other appropriate agencies to help coordinate instruction, counseling, tutoring, mentoring vocational training, and other related services for the district's foster youth
8. Monitor the educational progress of foster youth and provide reports to the Superintendent or designee and the Governing Board of Education based on indicators identified in the district's local control and accountability plan

The Superintendent or designee shall regularly monitor the liaison's caseload ~~of the liaison~~, as well as his/her additional duties outside of the foster youth program, to ~~determine whether~~ ensure that adequate time and resources are ~~available~~ provided to meet the needs of foster youth in the district.



## Enrollment

A student placed in a licensed children's institution or foster family home within the district shall attend programs operated by the district unless one of the following circumstances applies: (Education Code 48853, 48853.5)

1. The student has an individualized education program requiring placement in a nonpublic, nonsectarian school or agency or in another local educational agency.
2. The parent/guardian or other person holding the right to make educational decisions for the student determines that it is in the best ~~interest~~interests of the student to be placed in another ~~educational~~education program and submits a written statement to the district indicating that determination and ~~that he/she is aware~~an awareness of the following:
  - a. The student has a right to attend a regular public school in the least restrictive environment.
  - b. The alternate ~~educational~~education program is a special education program, if applicable.
  - c. The decision to unilaterally remove the student from the district school and to place ~~him/her~~the student in an alternate education program may not be financed by the district.
  - d. Any attempt to seek reimbursement for the alternate education program may be at the expense of the parent/guardian or other person holding the right to make educational decisions for the student.
3. At the initial placement or any subsequent change in placement, the student exercises ~~his/her~~the right to continue in ~~his/her~~the school of origin, as defined above. In any such circumstance, the following shall apply:
  - a. The student may continue in the school of origin for the duration of the court's jurisdiction.
  - b. If the court's jurisdiction over a grade K-8 student is terminated prior to the end of a school year, the student may continue in ~~his/her~~the school of origin for the remainder of the school year.
  - c. If the court's jurisdiction is terminated while the student is in high school, the student may continue in ~~his/her~~the school of origin ~~until he/she graduates~~through graduation.
  - d. If the student is transitioning between school grade levels, ~~he/she~~the student shall be allowed to continue in the district ~~of origin~~ in the same attendance area to provide ~~him/her~~the student the benefit of matriculating with ~~his/her~~the student's peers in accordance with the established feeder patterns of school ~~districts~~in the district. A student who is transitioning to a middle school or high school shall be allowed to enroll in the school designated for matriculation in another school district.

The role of the liaison shall be advisory with respect to placement decisions and determination of the school of origin. (Education Code 48853.5)

The district liaison may, in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the ~~foster~~ youth, recommend that the ~~foster~~ youth's right to attend the school of origin be waived and ~~he/she~~the foster youth be enrolled in any school that students living in the attendance area in which the foster youth resides are eligible to attend. All decisions

shall be made in accordance with the foster youth's best interests. (Education Code 48853.5)

Prior to making any recommendation to move a foster youth from ~~his/her~~the school of origin, the liaison shall provide the foster youth and the person holding the right to make educational decisions for the youth with a written explanation of the basis for the recommendation and how the recommendation serves the youth's best interests. (Education Code 48853.5)

~~The role of the liaison shall be advisory with respect to placement decisions and determination of the school of origin. (Education Code 48853.5)~~

If the liaison, in consultation with the foster youth and the person holding the right to make educational decisions for the foster youth, agrees that the best interests of the foster youth would be served by his/hera transfer to a school other than the school of origin, the principal or designee of the new school shall immediately enroll the foster youth. ~~The, regardless of whether the~~ foster youth ~~shall be immediately enrolled even if he/she-:~~ (Education Code 48853.5)

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended
2. Does not have clothing normally required by the school, such as school uniforms
3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and medical records, including, but not limited to, immunization records or other documentation

If the foster youth or a person withholding the right to make educational decisions for the foster youth disagrees with the liaison's enrollment recommendation, he/she mayan appeal ~~to~~may be filed with the Superintendent. The Superintendent shall make a determination within 30 calendar days of receipt of the appeal. Within 30 calendar days of receipt of the Superintendent's decision, the parent/guardian or foster youth or the person holding the right to make educational decisions for the foster youth may appeal that decision to the Board. The Board shall consider the issue at its next regularly scheduled meeting. The Board's decision shall be final.

If any dispute arises regarding the request of a foster youth to remain in the school of origin, the foster youth has the right to remain in the school of origin pending resolution of the dispute. ~~(Ed~~ (Education Code 48853.5)

### Transportation

The ~~district~~Superintendent or designee shall ~~not be responsible for providing~~collaborate with the local child welfare agency to determine how transportation ~~to~~will be provided, arranged, and fromfunded in a cost-effective manner to enable a foster youth to remain in the school of origin, for the duration of the time spent in foster care, when it is in the foster youth's best interest to do so. Such transportation costs may be paid by either the child welfare agency or the district, or shared by both. (20 USC 6312)

### Effect of Absences on Grades

The grades of a student in foster care shall not be lowered for any absence from school that is due to either of the following circumstances: (Education Code 49069.5)

1. A decision by a court or placement agency to change the student's placement, in which case the ~~student's~~grades shall be calculated as of the date he/shethe student left school
2. A verified court appearance or related court-ordered activity

## Transfer of Coursework and Credits

When a foster youth transfers into a district school, the district shall accept and issue full credit for any coursework that the foster youth has satisfactorily completed while attending another public school, a juvenile court school, or a nonpublic, nonsectarian school or agency and shall not require the foster youth to retake the course. (Education Code 51225.2)

If the ~~foster youth did not complete the~~ entire course, ~~he/she was not completed at the previous school,~~ the foster youth shall be issued partial credit for the coursework completed and shall be required to take the uncompleted portion of the course ~~that he/she did not complete at his/her previous school.~~ However, the district may require the foster youth to retake the portion of the course completed if, in consultation with the holder of educational rights for the foster youth, the district finds that the foster youth is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a foster youth in any particular course, ~~he/she~~ the foster youth shall be enrolled in the same or equivalent course, if applicable, ~~so that he/she may continue and complete to enable the~~ completion of the entire course. (Education Code 51225.2)

Partial credits shall be awarded on the basis of 0.5 credits for every seven class periods attended per subject. If the school is on a block schedule, each block schedule class period attended shall be equal to two regular class periods per subject. Partial credits and grades earned by a student shall be included on the student's official transcript within two business days of the district's notification of the student's transfer, as required under Education Code 49069.5.

In no event shall the district prevent a foster youth from taking or retaking a course to meet the eligibility requirements for admission to the California State University or the University of California. (Education Code 51225.2)

## Applicability of Graduation Requirements

To obtain a high school diploma, a foster youth shall complete all courses required by Education Code 51225.3 and fulfill any additional graduation requirements prescribed by the Board.

However, when a foster youth who has completed his/her the second year of high school transfers into the district from another school district or transfers between high schools within the district, ~~he/she~~ the foster youth shall be exempted from all district-adopted coursework and other district-established graduation requirements, unless the district makes a finding that the student is reasonably able to complete the additional requirements in time to graduate from high school by the end of his/her the fourth year of high school. Within 30 calendar days of the foster youth's transfer, the Superintendent or designee shall notify the foster youth, the person holding the right to make educational decisions for him/her the foster youth, and the foster youth's social worker of the availability of the exemption and whether the foster youth qualifies for it. If the Superintendent or designee fails to provide this notification, the student shall be eligible for the exemption once notified, even if the notification occurs after the student is no longer a foster youth. (Education Code 51225.1, ~~60851~~)

To determine whether a foster youth is in his/her the third or fourth year of high school, the district shall use either the number of credits the foster youth has earned as of the date of the transfer or the length of his/her school enrollment, whichever qualifies him/her the foster youth for the exemption. (Education Code 51225.1)

The Superintendent or designee shall notify any foster youth who is granted an exemption and the person holding the right to make educational decisions for him/her the foster youth how any requirements that are waived will affect the foster youth's ability to gain admission to a postsecondary educational institution and shall provide information about transfer opportunities available through the California Community Colleges. (Education Code 51225.1)

The district shall not require or request a foster youth to transfer schools in order to qualify for an exemption and ~~no shall not grant any request for a transfer solely to qualify for an exemption shall be~~ made by a foster youth or any person acting on behalf of a foster youth- ~~for a transfer solely to qualify the foster youth for an exemption.~~ (Education Code 51225.1)

If a foster youth is exempted from local graduation requirements, the exemption shall continue to apply after the termination of the court's jurisdiction over the student while ~~he/she is~~ still enrolled in school or if ~~he/she~~ the foster youth transfers to another school or school district. (Education Code 51225.1)

Upon making a finding that a foster youth is reasonably able to complete district graduation requirements within ~~his/her~~ the fifth year of high school, the Superintendent or designee shall: (Education Code 51225.1)

1. Inform the foster youth and the person holding the right to make educational decisions for ~~him/her of~~ the foster ~~youth's~~ youth of the option to remain in school for a fifth year to complete the district's graduation requirements and how that will affect ~~his/her~~ the foster youth's ability to gain admission to a postsecondary educational institution
2. Provide information to the foster youth about transfer opportunities available through the California Community Colleges
3. Upon agreement with the foster youth or, if ~~he/she is~~ under 18 years of age, the person holding the right to make educational decisions for ~~him/her~~ the foster youth, permit the foster youth to stay in school for a fifth year to complete the district's graduation requirements

#### Eligibility for Extracurricular Activities

A foster youth whose residence changes pursuant to a court order or decision of a child welfare worker shall be immediately deemed to meet all residency requirements for participation in interscholastic sports or other extracurricular activities. (Education Code 48850)

#### Notification and Complaints

Information regarding the educational rights of foster youth shall be included in the annual uniform complaint procedures notification distributed to students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

Any complaint alleging that the district has not complied with requirements regarding the education of foster youth may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures. If the district finds merit in a complaint, the district shall provide a remedy to the affected student. A complainant not satisfied with the district's decision may appeal the decision to the California Department of Education (CDE) and shall receive a written decision regarding the appeal within 60 days of CDE's receipt of the appeal. ~~If the~~ CDE finds merit in an appeal, the district shall provide a remedy to the affected student. (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: April 10, 2007  
revised: April 18, 2014  
revised: February 9, 2016  
revised: September 13, 2016  
revised: September 13, 2022

**Title:** Policy Deletions

**Item Type:** Action

**Background/Summary:**

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AR	4113.4	Temporary Modified/Light-Duty Assignment	Temporary Modified/Light-Duty Assignment	4113.4
BP	4117.12	Retirement Consultancy Contracts	^Retirement Consultancy Contracts	4117.12
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AR	4317.3-R(1)	Personnel Reduction	^Personnel Reduction	4317.3
AR	5111.12-R(1)	Residency Based On Parent/Guardian Employment	^Residency Based On Parent/Guardian Employment	5111.12
AR	5148.1	Child Care Services For Parenting Students	^Child Care Services for Parenting Students	5148.1
BP	5149	At-Risk Students	^At-Risk Students	5149
BP	6161	Equipment, Books And Materials	^Equipment, Books and Materials	6161
AR	6162.7	Use Of Technology In Instruction	^Use Of Technology In Instruction	6162.7
BP	6162.7	Use Of Technology In Instruction	^Use Of Technology In Instruction	6162.7
BP	6030	Integrated Academic And Vocational Instruction	^Integrated Academic and Vocational Instruction	6178.3
AR	6030-R(1)	Integrated Academic And Vocational Instruction	^Integrated Academic and Vocational Instruction	6178.3
BP	6300	Preschool/Early Childhood Education	^Preschool/Early Childhood Education	6300
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**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Instruction**

**Policy 6146.1: High School Graduation Requirements**

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.

Course Requirements

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)
2. Three courses in mathematics (Education Code 51225.3)  
Students shall complete at least one mathematics course that meets the state academic content standards for Algebra I or Mathematics I. Students may complete such coursework prior to grade 9 provided that they also complete two mathematics courses in grades 9-12. (Education Code 51224.5)

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)

3. Two courses in science, including biological and physical sciences (Education Code 51225.3)
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)
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)

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)

~~7. Senior Project~~

8.7. 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 Loyalton High School and Downieville High School are 30 units less than a full schedule taken every year for four years. Units may change based on number of total courses available to take in a given year (i.e. 8-period, 7-period, etc):

Class of 2019 - <del>One</del> year 7 periods, 3 years 8 periods -	300 Credits
Class of 2020 - <del>Two</del> years 7 periods, 2 years 8 periods -	290 Credits
Class of 2021 - <del>Three</del> years 7 periods, 1 year 8 periods -	275 Credits
Class of 2022 - <del>All</del> 4 years 7 periods -	260 Credits
<u>Class of 2023 – 1 year 7; 1 year 8 +Flex; 1 year 8; 1 year 7 +Flex</u>	<u>280 Credits</u>
<u>Class of 2024 – 1 year 8 +Flex; 1 year 8; 2 years 7 +Flex</u>	<u>285 Credits</u>
<u>Class of 2025 – 1 year 8; 3 years 7 +Flex</u>	<u>275 Credits</u>
<u>Class of 2026 – 4 years 7 periods +Flex</u>	<u>270 Credits</u>

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

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.

#### Exemptions from District-Adopted Graduation Requirements

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)

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

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)

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.
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

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
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)

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

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