

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

December 13, 2022

The Regular Session for the County meeting will be held immediately after the Annual Organizational Meeting of the 6:00pm District meeting.

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

Patty Hall, Clerk, Area 1 – phall@spjUSD.org

Annie Tipton, Area 2 – (email not yet available)

Christina Potter, Vice President, Area 3 – cpotter@spjUSD.org

Kelly Champion, Area 4 – (email not yet available)

Dorie Gayner, Area 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/83524188333>

Phone dial-in: 669-900-9128

Webinar ID: 835 2418 8333

(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. Approval of utilizing AB 361 for meetings conducted through January 10, 2023

~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 may be available for the public with or without utilizing AB 361

E. ANNUAL ORGANIZATIONAL MEETING—BOARD ORGANIZATION

1. Accept the Officers elected for the District Board as the same Officers for the County Board if changing to joint meetings

OR

Election of Officers for 2023 if continuing with separate County and District meetings

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

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

2. The President will appoint the County Superintendent, James Berardi, as Secretary of the Board and direct the Secretary to inform the appropriate agencies of the Sierra County Office of Education of the newly elected officers.
 3. Approval of the Sierra County Board of Education Meeting Calendar for 2023:
 - a. Option 1 (joint), Option 2 (re-order) or Option 3 (traditional)^
 - b. Schedule of Annual Governance Matters^^
- F. PRESENTATION by TCSIG & Risk Strategies regarding Intent to withdraw from Schools Excess Liability Fund (SELF) Joint Powers Authority (JPA)**

G. INFORMATION ITEMS

1. Superintendent's Report
 - a. Sierra County Office of Education and Sierra County Schools for Adults MOU with Sierra County Social Services – for Implementation of CDA Access to Technology Grant
 1. Classroom Specialist (Personal Device Education Specialist), .5 FTE
 - b. Facility use at Adult Education and Old Middle School gym location
2. Business Report
 - a. Account Object Summary-Balance from 07/01/2022 to 11/30/2022**
 - b. The Sierra County Office of Education will be closed to the public for Winter Break: December 23, 2022, through January 6, 2023
3. Staff Reports (5 minutes)
4. Board Member Reports (5 minutes)
5. Public Comment -- This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

H. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held November 08, 2022**
2. Approval of Board Report-Checks Dated 11/01/2022 through 11/30/2022**

I. ACTION ITEMS

1. New Business
 - a. Adoption of Resolution No. 23-004C, Intent to withdraw from SELF JPA**
ROLL CALL VOTE
 - b. Adoption of the 2022-2023 First Interim Actuals and Criteria and Standards Report as of October 31, 2022**
 - c. First reading of the 2021-2022 Sierra County Office of Education Special Education School Accountability Report Card (SARC)**

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

Board Bylaw 9310: "The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary."

- d. 9320—Meetings and Notices
 1. Board Bylaw** – review for possible changes depending on which Board Calendar is approved for 2023

CSBA generated and recommended updates:

~All updates were reviewed by District Office staff~

- e. 4118—Dismissal/Suspension/Disciplinary Action (*Certificated Staff*)
 - 1. Board Policy, *revisions***
 - 2. Administrative Regulation, *revisions***
- f. 4216—Probationary/Permanent Status (*Classified Staff*)
 - 1. Board Policy, *revisions***
- g. 4218—Dismissal/Suspension/Disciplinary Action (*Classified Staff*)
 - 1. Board Policy, *revisions***
 - 2. Administrative Regulation, *revisions***
- h. 4119.1~4219.1~4319.1—Civil and Legal Rights (*All Staff*)
 - 1. Board Policy, *revisions***
- i. 4140~4240~4340—Bargaining Units (*All Staff*)
 - 1. Board Policy, *revisions***
- j. 4161.2~4261.2~4361.2—Personal Leaves (*All Staff*)
 - 1. Administrative Regulation, *revisions***
- k. 4161.5~4261.5~4361.5—Military Leave (*All Staff*)
 - 1. Administrative Regulation, *revisions***

J. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on January 10, 2023, 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 Meeting at 6:00pm. Zoom videoconferencing may be available for the public.
- 2. Suggested Agenda Items

K. ADJOURN



James Berardi, Superintendent
Secretary to the County Board of Education

** enclosed

* handout

^^ District agenda backup

James Berardi, Superintendent – 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

Office: 530-993-1660 x0

Email schoolinfo@spjUSD.org to be added to the agenda email list.



Tri-County Schools Insurance Group

400 Plumas Blvd, Suite 210 • Yuba City, CA 95991

(530) 822-5299 • Toll-Free (866) 822-5299 • Fax (530) 822-5284

October 28, 2022

TCSIG Member Districts

RE: TCSIG withdrawal from Schools' Excess Liability Fund (SELF)

PRIVILEGED/CONFIDENTIAL

The following letter is intended to discuss all of the issues that served as a basis for the decision to withdrawal from SELF.

Historically this organization has been with SELF since 1985 continuously to the present. The SELF JPA was developed to provide the highest standard of insurance coverage for schools specifically to protect schools from all known risks and prevent gaps in insurance coverage. There was a change in this philosophy that TCSIG became aware of in 2018. From that point forward TCSIG has noticed significant changes in the philosophy of SELF and in their mission.

A change occurred in 2020 when SELF decided to change from occurrence-based coverages to claims made coverages for sexual molestation claims over the objections of TCSIG. SELF retains certain controls over its members that effect the financial stability of each member including TCSIG. One significant concern is SELF's ability to assess its members for financial shortfalls. There are nuances to both the claims made coverages and the assessment powers of SELF. In a nutshell claims made coverages create potential gaps in coverage depending on how prior acts are dealt with by SELF as well as by the insured member. Any change in the insurance portfolio from year to year creates a potential gap for prior acts both for the member and for SELF. The most significant nuance TCSIG is concerned about on the assessment powers is SELF's inability to identify and disclose any potential changes in their internal coverage portfolio and whether there have been gaps in coverage in their portfolio that would affect members.

TCSIG directed its insurance broker, Risk Strategies, to get a statement from SELF conclusively resolving any question about existing gaps in coverage based on changes in SELF's insurance portfolio. For over a year this question has been pending without an answer. There are financial concerns about SELF based on the assessments we are receiving now for SAM claims that have been paid by SELF. TCSIG has now learned by obtaining the minutes of the May 2022 SELF board meeting that there are 169 pending claims that haven't been paid that have created a future exposure for assessment. TCSIG Administration is of the opinion that SELF is no longer financially sound based on the exposures we are finding that exist. This coupled with the lack of transparency caused our recommendation to withdraw from SELF to the TCSIG board.

The October 20, 2022, Special Board Meeting discussed the above and the board unanimously resolved to withdrawal. As part of that record was the recommendation of our insurance broker, Risk Strategies. The basis of their recommendation is contained in the letter they sent to the TCSIG Admin that identified all the concerns and the basis for the recommendation. Please after you've read this letter, review the attached letter from Risk Strategies and if you have any further questions, please contact TCSIG Administration and request a meeting to discuss your questions. Each individual member of TCSIG is required to provide a resolution to withdraw from SELF authorized by their board and executed by their delegee. TCSIG's administration will be providing all of the assistance to each member to agendize and obtain the required resolution. All the forms will accompany this letter and there will be contact

information attached also so that you can easily reach out to Marisa Garramore for assistance at the TCSIG admin office.

TCSIG would like to thank each member for their anticipated cooperation and TCSIG commits to assist each individual member in obtaining these resolutions and filling with SELF these resolutions to ensure timeliness. We would request that all of the resolutions be received no later than December 16, 2022.

Sincerely,



Lynn Whitlock
Chief Financial Officer



October 28, 2022

Mr. Matt Evans
Tri- County Schools Insurance Group
400 Plumas Boulevard, Suite 210
Yuba City, CA 95991

RE: Recommendation to withdraw from Schools Excess Liability Fund (SELF)

Hello Matt,

As you know Risk Strategies has spent considerable time analyzing SELF's liability Insurance tower. This has included analyzing the various coverage levels, carriers participating in the coverage tower, and possible coverage gaps. Where the information we received from SELF wasn't clear or incomplete we made several attempts to communicate with SELF senior management and get clarification. After concluding our analysis, we recommend that TCSIG withdraw from SELF for the following reasons:

- SELF has converted to claims made coverage with reference to SAMs claims. This poses a major problem when you consider the nature of SAMs claims being filed years or decades after the actual alleged incident. With an occurrence-based policy, we are protected as claims are covered by the policy that was in place at the time the alleged incident occurred. Occurrence policies accommodate "long-tail" events – situations that don't produce lawsuits or claims right away. With a claims-made policy, your coverage only kicks in when you file a claim during the policy period. This means you must renew with SELF every year moving forward to have coverage apply. Just as importantly, if SELF changes carriers within its tower they must make provisions for the new carrier to essentially back-date their policy to the original inception date of claims made coverage or they will have a major coverage gap. This is a potential coverage gap since this is the nature of the insurance industry; carriers enter and exit the market all the time. Based on our analysis, and SELF's lack of transparency, we should expect that coverage gaps and limitations exist now and will worsen moving forward.
- SELF's aggregate limits reduce pools coverages. SELF currently provides TCSIG with Liability coverage of \$50M in excess of \$5M. The \$50M SELF tower has four levels (1) \$5M excess \$5M, 2) \$5M excess 10M, 3) \$10M excess \$15M, and 4) \$30M excess \$25M). It has recently come to our attention that each layer has individual aggregates that limit the pool's overall benefits to the SELF pool. The SELF's executive committee (SELF's May 12, 2022, minutes) agreed to lower the 3rd layer - \$10M excess of the \$15M's aggregate or maximum benefit paid. At the 3rd layer, the current aggregate is \$30M. This aggregate has now been reduced to \$20M. This results in the entire SELF pool only providing coverage for four



large claims (i.e., \$5M each claim x 4 claims = \$20M). After the four claims are exhausted, SELF would be forced to self-fund this layer, or coverage is not available for this layer.

- SELF's March Executive Committee meeting discusses 161 Open SAMs Claims. Very few of the 161 open claims are from Northern California. Most of the claims are from the Bay area or Southern Cal. This increase in exposure provided additional challenges to the pool, especially with the limits on aggregates.
- Insurance carriers may be reluctant to provide coverage at the 2023 renewal. SELF can continue to charge members through assessments for the continuation of vast claims exposures. TCSIG will have assessment exposure to claims before next year's renewal. However, if TCSIG drops out of SELF, they can eliminate future exposures after the 7/1/2023 termination date.
- SELF is exploring the reduction in coverage capacity as a cost savings strategy. SELF may limit the \$50M existing coverage to a lesser amount to reduce their exposure. It's our opinion they may have to reduce limits due to underwriters' concerns over heavier claims capacity. For example, SELF could reduce the current \$50M to \$25M or \$30M. Since the Sexual Assault and Molestation (SAM) coverage is a claim-made form, any future reduction in coverage would be applied back to the retro date of the initial claims-made policy or 7/1/2021. For example, SELF reduces coverage capacity effective 7/1/2023 from \$50M to \$30M. The impact on SAM claims would be \$30M going back to the retro date or 7/1/2021. In the event claims exceed the limits of liability SELF could be forced to self-insure creating a need for even more and larger member assessments. This is a frustrating development since TCSIG paid for \$50 million in coverage for 2019, 2020, 2021, and 2022 years but will only have \$25 million.
- New SELF member increases exposure to the pool. Self-Insured Schools of California (SISC) joined SELF on July 1, 2022. SISC has approximately 350,000 ADA. SELF has not communicated any increase in the pool's aggregate coverage to offset the substantial increase in the pool's exposure.
- SELF has not been forthcoming in providing vital information to evaluate its program. Risk Strategies has made several attempts, both verbally and in writing, to request the following data; the most recent audit, a copy of each carrier's policies, aggregate limits per policy, clarification regarding any self-funded portion of their program, and provided SELF excess funds outside of plan obligations and reserves. SELF refuses to provide the requested information.

For the above listed reasons, Risk Strategies recommends that TCSIG give notice of withdrawal from SELF.

In making this recommendation, it's important to stress the fundamental strengths TCSIG has in its Property and Casualty program:

- When SELF converted to claims made coverage for SAMs claims TCSIG began building its own Occurrence based liability tower to protect members from having to rely upon inadequate claims made coverage in the event they had SAMs claims. TCSIG's liability tower has two aggregates per district, or 50 aggregates for the entire pool, and a total occurrence limit of \$17 million. Compare to SELF and other competing programs that have in essence less coverage as they have fewer aggregates which are at the pool level (2-4 for all participating districts).



- TCSIG's Property and Casualty insurance program has no deductibles or dropdown retentions. Most competing programs have deductibles and retentions at the district level. In some cases, competing programs may appear to offer premium savings. However, these premium savings are exceeded by larger deductibles and retentions.

As always, we value feedback from TCSIG and its members. Thank you.

Sincerely,

Fred Cannon

Fred Cannon
Executive VP
Risk Strategies Company

Balances through November						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	374,473.00	374,473.00	212,832.83	108,375.94	53,264.23
1115	Certificated Extra Duty	1,000.00	1,000.00		170.00	830.00
1120	Certificated Substitutes	10,416.00	10,416.00		1,620.00	8,796.00
1200	Certificated Pupil Support Ser	37,716.00	37,716.00	19,959.38	14,684.14	3,072.48
1300	Certificated Supervisor Admini	216,098.00	216,098.00	124,015.22	88,582.30	3,500.48
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	Total for Object 1000	649,703.00	649,703.00	356,807.43	213,432.38	79,463.19
2100	Instructional Aides' Salaries	168,282.00	168,282.00	114,392.86	46,367.22	7,521.92
2115	Classified Extra Duty	1,000.00	1,000.00		208.09	791.91
2120	Classified Substitutes	7,500.00	7,500.00		749.06	6,750.94
2200	Classified Support Salaries	86,325.00	86,325.00	37,253.36	20,743.20	28,328.44
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	85,090.04	60,630.00	25,261.96
2400	Clerical Technical Office Staf	218,422.00	218,422.00	132,640.60	91,027.08	5,245.68-
2900	Other Classified Salaries	20,520.00	20,520.00		607.50	19,912.50
	Total for Object 2000	678,031.00	678,031.00	369,376.86	220,332.15	88,321.99
3101	STRS Certificated Positions	189,095.00	189,095.00	68,150.25	39,540.22	81,404.53
3102	STRS Classified Positions	1,719.00	1,719.00			1,719.00
3202	PERS Classified Positions	163,936.00	163,936.00	86,899.24	55,430.87	21,605.89
3301	OASDI Certificated Positions	4,081.00	4,081.00		26.04	4,054.96
3302	OASDI Classified Positions	41,647.00	41,647.00	22,496.32	13,490.96	5,659.72
3311	Medicare Certificated Position	9,371.00	9,371.00	4,987.99	3,226.57	1,156.44
3312	Medicare Classified Positions	9,742.00	9,742.00	5,261.14	3,155.14	1,325.72
3401	Health & Welfare Benefits Cert	103,992.00	103,992.00	71,747.55	36,334.73	4,090.28-
3402	Health & Welfare Benefits Clas	111,030.00	111,030.00	92,869.14	48,967.89	30,807.03-
3501	SUI Certificated	3,327.00	3,327.00	1,784.02	1,184.86	358.12
3502	SUI Classified	3,392.00	3,392.00	1,846.93	1,103.03	442.04
3601	Workers' Compensation Certific	23,090.00	23,090.00	13,886.25	8,982.53	221.22
3602	Workers' Compensation Classifi	24,012.00	24,012.00	14,646.50	8,783.47	582.03
3901	Golden Handshake	15,689.00	15,689.00		15,688.50	.50
	Total for Object 3000	704,123.00	704,123.00	384,575.33	235,914.81	83,632.86
4100	Approved Textbooks Core Curric	1,300.00	1,300.00			1,300.00
4300	Materials and Supplies	44,714.00	44,714.00	9,785.86	19,802.13	15,126.01
4320	Custodial Grounds Supplies	1,250.00	1,250.00			1,250.00

Balances through November						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
4330	Office Supplies	1,750.00	1,750.00	330.42	80.07	1,339.51
4350	Vehicle Upkeep	3,500.00	3,500.00	1,647.16	215.90	1,636.94
4399	Mat & Sup Undesignated Bal	8,433.00	8,433.00			8,433.00
4400	Noncapitalized Equipment	9,714.00	9,714.00	1,752.42		7,961.58
	Total for Object 4000	70,661.00	70,661.00	13,515.86	20,098.10	37,047.04
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	15,948.00	15,948.00	2,100.39	10,001.06	3,846.55
5300	Dues and Membership	19,847.00	19,847.00	1,724.27	24,934.32	6,811.59-
5400	Insurance	15,000.00	15,000.00		24,457.60	9,457.60-
5500	Operation Housekeeping Service	14,500.00	14,500.00	5,178.78	2,551.78	6,769.44
5600	Rentals, Leases, Repairs, Nonc	3,000.00	3,000.00	277.40	509.00	2,213.60
5801	Legal Services	18,500.00	18,500.00	2,492.50	2,507.50	13,500.00
5805	Personnel Expense	1,000.00	1,000.00	151.00	49.00	800.00
5808	Other Services & Fees	1,500.00	1,500.00	1,074.19	425.81	.00
5810	Contracted Services	462,653.00	462,653.00	231,780.55	128,141.59	102,730.86
5899	SPJUSD to Reimburse			4,268.91	354.59	4,623.50-
5900	Communications	12,500.00	12,500.00	7,630.46	5,304.98	435.44-
	Total for Object 5000	604,448.00	604,448.00	256,678.45	199,237.23	148,532.32
6400	Equipment	20,000.00	20,000.00			20,000.00
6500	Equipment Replacement	25,855.00	25,855.00			25,855.00
	Total for Object 6000	45,855.00	45,855.00	.00	.00	45,855.00
7110	County Tuition Inter Dist Agre	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
	Total for Object 7000	49,428.00	49,428.00	.00	.00	49,428.00
	Total for Fund 01 and Expense accounts	2,802,249.00	2,802,249.00	1,380,953.93	889,014.67	532,280.40
Fund 11 - ADULT ED						
1100	Teachers Salaries	4,500.00	4,500.00		9,370.28	4,870.28-
1300	Certificated Supervisor Admini	110,566.00	110,566.00	64,496.88	46,069.20	.08-
	Total for Object 1000	115,066.00	115,066.00	64,496.88	55,439.48	4,870.36-
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	19,617.21	12,619.40	4,842.61-
	Total for Object 2000	32,809.00	32,809.00	19,617.21	12,619.40	572.39
Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2023, Period = 5, 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 November						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
3101	STRS Certificated Positions	27,178.00	27,178.00	12,318.88	9,045.20	5,813.92
3202	PERS Classified Positions	8,173.00	8,173.00	4,478.88	3,201.55	492.57
3301	OASDI Certificated Positions				501.11	501.11-
3302	OASDI Classified Positions	2,035.00	2,035.00	1,094.84	730.35	209.81
3311	Medicare Certificated Position	1,668.00	1,668.00	925.05	796.62	53.67-
3312	Medicare Classified Positions	475.00	475.00	256.04	170.80	48.16
3401	Health & Welfare Benefits Cert	13,019.00	13,019.00	7,594.30	5,424.50	.20
3402	Health & Welfare Benefits Clas	17,536.00	17,536.00	11,159.61	4,782.69	1,593.70
3501	SUI Certificated	576.00	576.00	322.49	277.20	23.69-
3502	SUI Classified	164.00	164.00	98.09	63.09	2.82
3601	Workers' Compensation Certific	4,111.00	4,111.00	2,575.23	2,217.71	681.94-
3602	Workers' Compensation Classifi	1,172.00	1,172.00	712.81	475.51	16.32-
	Total for Object 3000	76,107.00	76,107.00	41,536.22	27,686.33	6,884.45
4100	Approved Textbooks Core Curric	3,000.00	3,000.00	4,909.43	3,506.98	5,416.41-
4300	Materials and Supplies	12,967.00	12,967.00	1,672.65	1,446.57-	12,740.92
4320	Custodial Grounds Supplies	1,000.00	1,000.00	53.71	2.45	943.84
4330	Office Supplies	2,500.00	2,500.00	371.33	107.48-	2,236.15
4350	Vehicle Upkeep	2,000.00	2,000.00		38.11	1,961.89
4400	Noncapitalized Equipment	5,000.00	5,000.00	10,386.33	4,844.11	10,230.44-
	Total for Object 4000	26,467.00	26,467.00	17,393.45	6,837.60	2,235.95
5200	Travel and Conference	6,500.00	6,500.00	831.32	708.63-	6,377.31
5203	MILEAGE	1,000.00	1,000.00			1,000.00
5300	Dues and Membership	1,500.00	1,500.00		1,130.00	370.00
5500	Operation Housekeeping Service	4,200.00	4,200.00	3,761.70	3,149.98-	3,588.28
5600	Rentals, Leases, Repairs, Nonc	2,600.00	2,600.00	1,610.56	1,237.11-	2,226.55
5801	Legal Services	1,000.00	1,000.00			1,000.00
5805	Personnel Expense	100.00	100.00	100.00	100.00-	100.00
5808	Other Services & Fees	1,000.00	1,000.00			1,000.00
5810	Contracted Services	21,500.00	21,500.00		14,290.93	7,209.07
5900	Communications	1,600.00	1,600.00	625.26	550.02	424.72
	Total for Object 5000	41,000.00	41,000.00	6,928.84	10,775.23	23,295.93
6200	Building and Improvement of Bu	34,054.00	34,054.00	103,867.96	10,730.12-	59,083.84-
6400	Equipment	5,000.00	5,000.00			5,000.00
	Total for Object 6000	39,054.00	39,054.00	103,867.96	10,730.12-	54,083.84-
7619	Other Authorized Interfund Tra	6,722.00	6,722.00			6,722.00

Balances through November						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	253,840.56	102,627.92	19,243.48-
Fund 16 - FOREST RES						
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	1,634,794.49	991,642.59	821,036.92

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

November 08, 2022

6:00pm Regular Session

*Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118
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 choosing to participate via Zoom videoconferencing.

A. CALL TO ORDER

Vice President CHRISTINA POTTER called the meeting to order at 6:04pm.

B. ROLL CALL

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

ABSENT: *None*

VACANT: *District 4*

C. APPROVAL OF AGENDA

*GAYNER/HALL
4/0*

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. *Assignment of Taya Hernandez, Instructional Aide, Loyalton High School, .67 FTE (4 hours/day), effective October 17, 2022*
- b. *Assignment of Kimberly Askew, Educational Research Technician, Districtwide, .38 FTE (15 hours weekly), effective November 1, 2022*

2. Business Report

- a. *Letter from the California Department of Education approving the 2022-2023 Adopted Budgets*
- b. *Account Object Summary-Balance from 07/01/2022 to 10/31/2022*

3. Staff Reports

*SELPA—BETHKE: Entering Small Schools Cyclical Monitoring – submit policies and procedures along with sample IEPs to be reviewed by the state.
ADULT ED—JACKSON: Reminder that our Open House is November 16th 6-9pm!*

4. Board Member Reports

GAYNER: On November 16th Quality Sound will be looking at the LES & LHS intercom systems to determine updates and improvements needed.

5. Public Comment

None

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held October 11, 2022
2. Approval of Board Report-Checks Dated 10/01/2022 through 10/31/2022

GAYNER/HALL

4/0

G. ACTION ITEMS

1. New Business

- a. Acceptance of the Sierra-Plumas Teachers Association Sunshine Proposal for the 2023-2024 School Year to begin negotiations

HALL/GAYNER

4/0

- b. Approval of utilizing AB 361 for meetings conducted through December 13, 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

HALL/GAYNER

4/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

HALL motioned to approve c-j to open discussion. Second by MOOERS.

c. 6143—Courses of Study

1. Board Policy, *revisions*

GAYNER motioned to approve as presented. Second by HALL.

4/0

2. Administrative Regulation, *revisions*

GAYNER motioned to approve as presented. Second by HALL.

4/0

HALL motioned to approve d-j as discussed with recommendations from Superintendent BERARDI. Second by MOOERS.

4/0

d. 6146.1—High School Graduation Requirements

1. Board Policy, *revisions*

2. Administrative Regulation, *DELETE*

e. 6158—Independent Study

1. Board Policy, *revisions*

2. Administrative Regulation, *revisions*

f. 6164.2—Guidance/Counseling Services

1. Board Policy, *revisions*

g. 6178—Career Technical Education

1. Board Policy, *revisions*

2. Administrative Regulation, *revisions*

h. 6200—Adult Education

1. Board Policy, *revisions*

2. Administrative Regulation, *revisions*

- i. 7110—Facilities Master Plan
 - 1. Board Policy, *revisions*
- j. 7150—Site Selection and Development
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*

H. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on December 13, 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 also be available for the public.

2. Suggested Agenda Items

None

I. ADJOURN *at 6:47pm*

GAYNER/HALL

4/0

Patty Hall, Clerk

James Berardi, Superintendent
Secretary to the County Board of Education

Checks Dated 11/01/2022 through 11/30/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016418	11/14/2022	ALHAMBRA	11-4330	WATER SERVICE		30.42
00016419	11/14/2022	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES	36.44	
				HOMELESS STUDENT SUPPLIES	205.06	
			01-4350	WIPER BLADES	50.37	291.87
00016420	11/14/2022	FIRST-CITIZENS BANK & TRUST	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00016421	11/14/2022	DONALD BERGSTROM	01-5810	SPED BUILDING CLEANING		1,102.50
00016422	11/14/2022	BRADY INDUSTRIES	11-4320	CUSTODIAL SUPPLIES		261.15
00016423	11/14/2022	CWDL CERTIFIED PUBLIC ACCOUNTANTS	01-9500	AUDIT FEES	8,150.00	
			01-9515	AUDIT FEES	815.00-	7,335.00
00016424	11/14/2022	DEL NORTE COUNTY SCHOOLS	01-5200	SINGLE SUMMIT		285.27
00016425	11/14/2022	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3501	3RD QTR LEC		37.28
00016426	11/14/2022	ENSO DESIGNS	11-6200	ARCHITECT PROPOSAL		3,466.00
00016427	11/14/2022	EDWARDS, STEVENS AND TUCKER, LLP	01-5801	LEGAL FEES		1,740.50
00016428	11/14/2022	KELLI GROCK	01-5810	COUNSELING SERVICES		3,929.20
00016429	11/14/2022	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		110.48
00016430	11/14/2022	JAQUEZ CUSTOM CRAFT, INC	11-6200	BOBCAT LABOR		1,650.00
00016431	11/14/2022	DONITA KING	01-5810	COUNSELING SERVICES		2,006.40
00016432	11/14/2022	LASSEN COUNTY OFFICE OF EDUCATION	01-5810	ADAPTIVE PE SERVICES		458.83
00016433	11/14/2022	LAUREN JONES BEHAVIORAL CONSULTANT	01-5810	BEHAVIORAL CONSULTANT		7,013.73
00016434	11/14/2022	LES SCHAWB	11-4350	SNOW TIRES		1,196.62
00016435	11/14/2022	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	240.68	
			11-5500	ELECTRICAL SERVICE	116.10	356.78
00016436	11/14/2022	LIMMER EDUCATION	11-4300	POSTERS	63.62	
				Unpaid Sales Tax	3.63-	59.99
00016437	11/14/2022	NCS PEARSON, INC.	01-4300	TESTING SUPPLIES		1,542.12
00016438	11/14/2022	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00016439	11/14/2022	JASON PRAKASH	01-4300	LIFE SKILL SUPPLIES		126.14
00016440	11/14/2022	RENO PRINT STORE	01-4300	RED RIBBON WEEK SUPPLIES		9,888.06
00016441	11/14/2022	SAN JOAQUIN SELPA ATTN: PATTI FARHAT	01-5810	BEYOND SST		2,250.00
00016442	11/14/2022	SATELLITE PHONE STORE	01-5900	SATELLITE PHONE SERVICE		1,117.10
00016443	11/14/2022	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		88.62
00016444	11/14/2022	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES	604.10	
			11-6200	NEW BUILDING SUPPLIES	18.19	622.29
00016445	11/14/2022	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	2,956.00	
			76-9576	HEALTH INSURANCE	23,963.50	26,919.50
00016446	11/14/2022	U.S. BANK	01-4300	EPOXY	757.06	
				HOMELESS STUDENT SUPPLIES	147.36	

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 11/01/2022 through 11/30/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount	
00016446	11/14/2022	U.S. BANK	01-4300	SCHOOL SUPPLY KIT			
				SHOP SUPPLIES		507.48	
				STUDENT FOLDERS/WATER BOTTLES		455.00	
				TUPE T-SHIRTS		285.54	
			01-5200	ZOOM SUBSCRIPTION		104.93	
				CCSESA TRAVEL		637.97	
				HOTEL ACCOMODATIONS		589.85	
			01-5899	LIBRARY SUPPLIES		29.99	
				TYPING.COM SUBSCRIPTION		67.13	
				WATER		77.28	
				PAINT		961.03	
00016447	11/14/2022	U.S. BANK VOYAGER	11-4350	VEHICLE SUPPLIES		25.71	
			11-6200	NEW BUILDING SUPPLIES		424.38	5,070.71
			01-4300	FUEL EXPENSE		487.22	
			01-5899	FUEL EXPENSE		180.19	
			11-5200	FUEL EXPENSE		30.03	697.44
Total Number of Checks					30	80,536.08	

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	22	48,113.48
11	ADULT EDUCATION	12	8,462.73
76	Payroll Clearing	1	23,963.50
Total Number of Checks		30	80,539.71
Less Unpaid Sales Tax Liability			3.63
Net (Check Amount)			80,536.08

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

RESOLUTION NO. 23-004C
Before the Governing Board of
SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION APPROVING WITHDRAWAL FROM MEMBERSHIP IN
SCHOOLS EXCESS LIABILITY FUND (SELF) JOINT POWERS AUTHORITY (JPA)

RECITALS:

1. Sierra County Office of Education is a party to the Schools Excess Liability Fund (SELF) Joint Powers Authority (JPA).
2. The Joint Powers Agreement of SELF provide that a party may terminate participation in a program under the SELF bylaws, by notifying the Board of SELF in writing by the close of business on December 31, of its intention to do so effective upon the conclusion of the current fiscal year on June 30. SELF has changed its MOC; lacked transparency with Tri-County Schools Insurance Group to provide clear historical documentation of its historical portfolio from 2020 to present; has created undisclosed additional assessment exposure; and has eroded the value of the coverages significantly due to aggregate limits recently imposed.
3. SELF has modified their MOC since March 2021 with several material alterations of coverage that make it untenable to TCSIG and its members. Based on these decisions and the subsequent alteration of the MOC, the recommendation is that the district elect to terminate at this time.
4. The County desires to terminate its participation in the SELF JPA.

NOW, THEREFORE, BE IT RESOLVED:

1. SIERRA COUNTY OFFICE OF EDUCATION intends to withdraw from SELF effective July 1, 2023.
2. SIERRA COUNTY OFFICE OF EDUCATION shall serve the Tri-County Schools Insurance Group Chief Financial Officer a copy of this resolution on or before December 16, 2022 and designates the TCSIG CFO to serve said resolution on SELF no later than December 31, 2022.

THIS RESOLUTION was duly passed and adopted at a meeting of the Governing Board of SIERRA COUNTY OFFICE OF EDUCATION on this 13th day of December, 2022, by the following roll call vote:

AYES: _____ ABSTAIN: _____ VACANT: _____
NOES: _____ ABSENT: _____

Sign: _____
SCOE President
Print: _____

ATTEST:

Sign: _____
SCOE Clerk
Print: _____

Sierra County Office of Education



First Interim Budget 2022/23

December 13, 2022
James Berardi/Superintendent

Sierra County Office of Education
2022-2023 First Interim
Actuals as of October 31, 2022
Presented December 13, 2022



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

The Big Picture

The Fed's policy making arm, The Federal Open Market Committee (FOMC) raised the federal funds rate to a range of 3.75 to 4.0 percent in November, for the 6th consecutive increase. In October the annual inflation rate came in at 7.7%. Inflation has remained at or above 7.5% for every single month this year. The Consumer Price Index for the 12 months ended October 2022 for a some items were; groceries up over 12%, gasoline up over 17%, fuel oil up over 68% - just to list a few.

The weakening economy is affecting state revenue estimates. Recent rate hikes already have led to weakness in certain parts of the economy, particularly housing and financial markets. The LAO expects this weakness to continue over the next year and have downgraded their outlook for the economy. State tax collections in recent months have been weaker than the state estimated. The estimated income tax payments for 2022 so far have been notably weaker than 2021, likely due in part to falling stock prices. Consistent with this economic environment, the LAO estimates the general fund revenues that affect the Proposition 98 guarantee are \$15.1 billion below the June 2022 estimates for 2022/23.



As of this point in time, federal COVID-19 stimulus and relief funds allotted to education are not going to be continued and school districts must grapple with the rising costs related to inflation. School districts should prepare themselves for a recession or economic downturn and future decisions may be tough.



GENERAL FUND

REVENUE

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

Local Control Funding Formula

LCFF State Revenue has not changed since budget adoption.

Federal Revenue

Federal Revenue increased **\$68,990** since the budget adoption for the following reasons:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• Expanded Learning Opp	\$ 10,901
• ELO/GEER II	\$ 2,502
• ELO/ESSER III	\$ 7,107
• ELO/ESSER III/Learning Loss	\$ 12,250
• Special Education	\$ 31,507
• ARP Homeless Children & Youth	\$ 3,227
• Small Rural School Achievement	<u>\$ 1,496</u>
Net Change	\$68,990

State Revenue

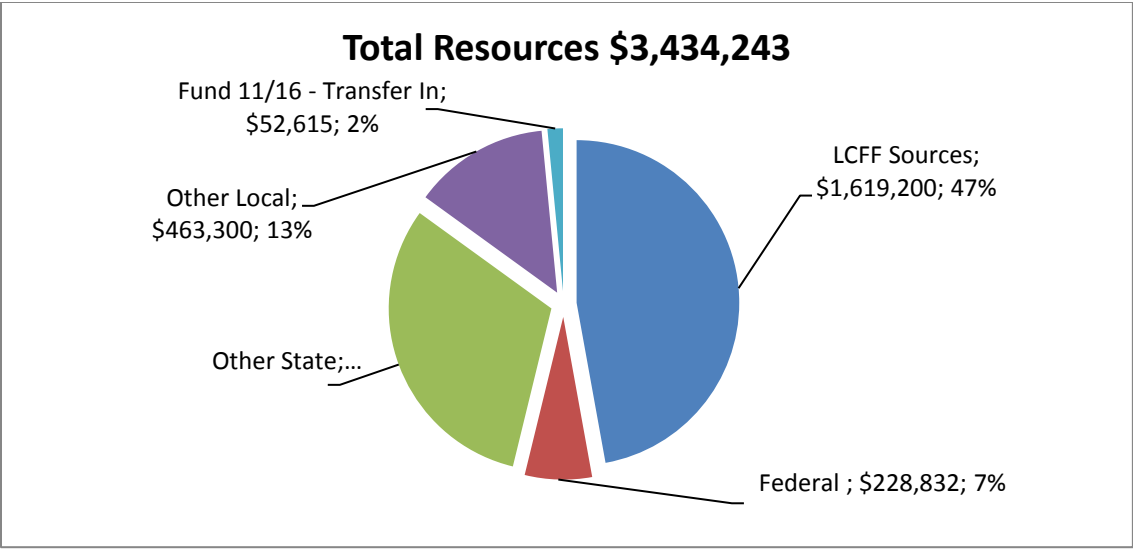
State Revenue increased by **\$215,226** since the budget adoption for the following reasons:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• TUPE RS6680	\$ 90,553
• TUPE RS6685	\$ 20,248
• Foster Youth – RS7366	\$ 10,125
• Foster Youth – RS7368	\$ 77,935
• Learning Recovery Emergency BG	<u>\$ 16,365</u>
Net Change	\$215,226

Local Revenue

Local Revenue increased by \$53,800 since the budget adoption for the following reason:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• SBHIP Assessment Grant	\$ 53,800

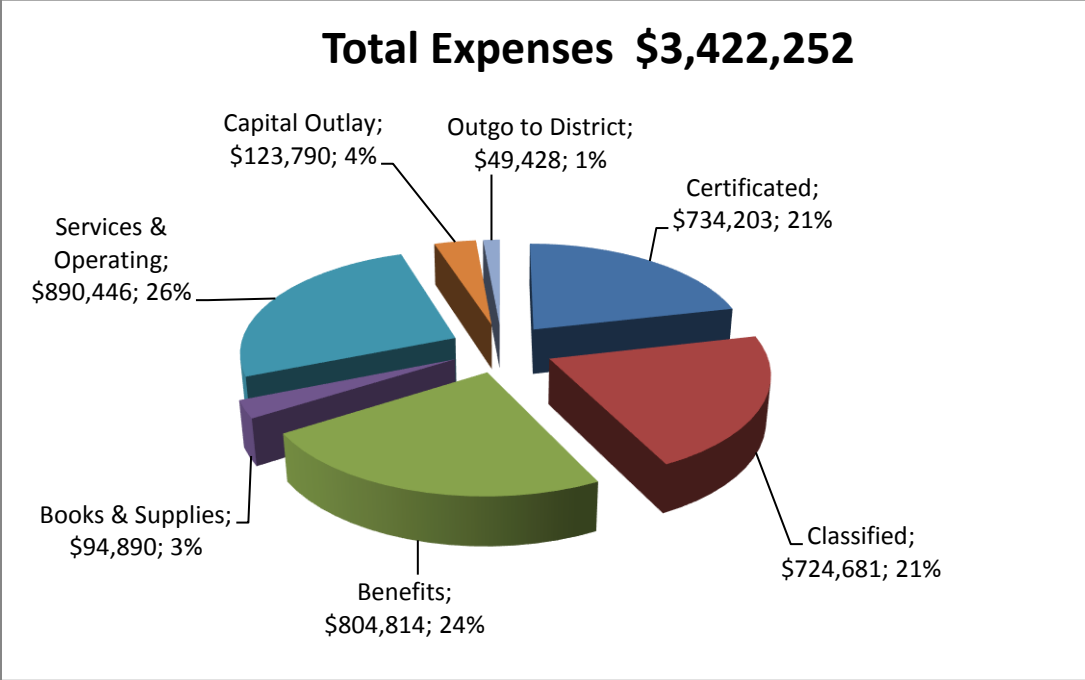


Description	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget	2022-2023 First Interim
LCFF Resources	\$1,004,442	\$1,360,567	\$1,895,364	\$1,619,200	\$1,619,200
Federal	153,833	164,529	160,263	159,842	228,832
Other State	789,338	906,883	902,715	855,070	1,070,296
Other Local	451,949	445,915	467,632	409,500	463,300
Total	\$2,399,562	\$2,877,894	\$3,425,974	\$3,043,612	\$3,381,628

EXPENDITURES

General Fund Expenditures

Expenditures increased by **\$620,003** (General Fund, Unrestricted/Restricted, Page 1) from the Board Approved Adopted Budget.



Expenditures Comparison

Description	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget	2022-2023 First Interim
Certificated	\$ 563,831	\$ 591,047	\$ 520,374	\$ 649,703	\$ 734,203
Classified	400,060	416,033	526,487	678,031	724,681
Benefits	511,330	556,890	596,509	704,123	804,814
Books & Supplies	33,156	24,326	44,977	70,661	94,890
Services & Operating	462,156	466,163	443,085	604,448	890,446
Capital Outlay	83,784	49,733	32,648	45,855	123,790
Other Outgo	19,958	-0-	-0-	49,428	49,428
Total	\$2,074,275	2,104,192	2,164,080	2,802,249	3,422,252

Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2018-19 actuals	(336,375)
2019-20 actuals	386,644
2020-21 actuals	829,630
2021-22 unaudited actuals	1,320,295
2022-23 projected	11,991

Projected Ending Fund Balance

2018-19	\$2,509,684 actuals
2019-20	\$2,896,329 actuals
2020-21	\$3,725,959 actuals
2021-22	\$5,046,255 unaudited actuals
2022-23	\$5,058,246 projected

Personnel	FTE	
Certificated	6.50	} 24.75 FTE
Superintendent	.15	
Administrative	2.60	
Classified	12.50	
Confidential	3.00	

Direct Services Contracted to provide special education services

Speech
Occupational Therapy
Adapted P.E.
Public Nurse

Comments

1. LCFE COLA for 2022-23: 6.56%, 2023/24: 5.38%, 2024/25: 4.02%
2. No salary increases in addition to step and column for employees projected in the current or subsequent 2 years.
3. Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 19,534.50); Certificated employees hired effective 2017/18 hard capped at \$17,536; all other employees H/W is capped at \$17,536. H/W cost is \$276,940.
4. PERS rate increase from 22.91% to 25.37%, for a projected annual cost of \$175,772.
5. STRS rate increase from 16.92% to 19.10%, for a projected annual cost of \$206,954.
6. Reimburse Sierra-Plumas JUSD to provide foster youth, business and curriculum services.
7. Forest Reserve Revenue budget is \$46,000. Additional funding has been approved for 2022/23 and 2023/24. These are reflected in the MYP for current and one out year. This funding has been removed from the second out year.
8. Multiple sources of COVID-19 related, one time funding and prior year carry-over is included in the current budget year but has been removed from both out year projections.
9. Positive Certification
10. Projected ending fund balance: \$5,058,246



Gen Fund Budget Comparison Worksheet

	Year:	Unrestricted				Restricted				Total			
		22/23		Pos (Neg)	%	22/23		Pos (Neg)	%	22/23		Pos (Neg)	%
		Adopted Budget	First Interim	Difference	Change	Adopted Budget	First Interim	Difference	Change	Adopted Budget	First Interim	Difference	Change
Revenues													
LCFF Revenues	8010-8099	1,619,200	1,619,200	-	0.00%	-	-	-	-	1,619,200	1,619,200	-	0.00%
Federal Revenues	8100-8299	-	-	-	-	159,842	228,832	68,990	43.16%	159,842	228,832	68,990	43.16%
State Revenues	8300-8599	6,564	6,564	-	0.00%	848,506	1,063,732	215,226	25.37%	855,070	1,070,296	215,226	25.17%
Local Revenues	8600-8799	405,000	458,800	53,800	13.28%	4,500	4,500	-	0.00%	409,500	463,300	53,800	13.14%
Total Revenues		2,030,764	2,084,564	53,800	2.65%	1,012,848	1,297,064	284,216	28.06%	3,043,612	3,381,628	338,016	11.11%
Expenditures													
Certificated Salaries	1000-1999	311,565	371,565	60,000	19.26%	338,138	362,638	24,500	7.25%	649,703	734,203	84,500	13.01%
Classified Salaries	2000-2999	416,205	423,205	7,000	1.68%	261,826	301,476	39,650	15.14%	678,031	724,681	46,650	6.88%
Benefits & Taxes	3000-3999	400,932	436,198	35,266	8.80%	303,191	368,616	65,425	21.58%	704,123	804,814	100,691	14.30%
Materials & Supplies	4000-4999	14,564	18,064	3,500	24.03%	56,097	76,826	20,729	36.95%	70,661	94,890	24,229	34.29%
Operating Expenditures	5000-5999	384,761	410,261	25,500	6.63%	219,687	480,185	260,498	118.58%	604,448	890,446	285,998	47.32%
Capital Outlay	6000-6599	45,855	45,855	-	0.00%	-	77,935	77,935	-	45,855	123,790	77,935	169.96%
Other Outgo	7xxx's	24,428	24,428	-	0.00%	25,000	25,000	-	0.00%	49,428	49,428	-	0.00%
Other Outgo	7300-7399	(21,947)	(24,249)	(2,302)	10.49%	21,947	24,249	2,302	10.49%	-	-	-	-
Total Expenditures		1,576,363	1,705,327	128,964	8.18%	1,225,886	1,716,925	491,039	40.06%	2,802,249	3,422,252	620,003	22.13%
Rev less Exp		454,401	379,237	(75,164)	-16.54%	(213,038)	(419,861)	(206,823)	97.08%	241,363	(40,624)	(281,987)	-116.83%
Other Sources/Uses													
Transfers In	8910-8979	52,722	52,615	(107)	-0.20%	-	-	-	-	52,722	52,615	(107)	-0.20%
Contributions	8980-8999	(213,038)	(167,373)	45,665	-21.44%	213,038	167,373	(45,665)	-21.44%	-	-	-	-
Transfers Out	7610-7699	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources		(160,316)	(114,758)	45,558	-28.42%	213,038	167,373	(45,665)	-21.44%	52,722	52,615	(107)	-0.20%
Change in Fund Bal		294,085	264,479	(29,606)	-10.07%	-	(252,488)	(252,488)	-	294,085	11,991	(282,094)	-95.92%
Beg Fund Bal		3,592,074	4,793,767	1,201,693	33.45%	-	252,488	252,488	-	3,592,074	5,046,255	1,454,181	40.48%
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,592,074	4,793,767	1,201,693	33.45%	-	252,488	252,488	-	3,592,074	5,046,255	1,454,181	40.48%
End Fund Bal		3,886,159	5,058,246	1,172,087	30.16%	-	-	-	-	3,886,159	5,058,246	1,172,087	30.16%
Non Spendable		500	500	-	-	-	-	-	-	500	500	-	-
Restricted		-	-	-	-	-	-	-	-	-	-	-	-
Committed		-	-	-	-	-	-	-	-	-	-	-	-
OPEB		92,485	92,485	-	-	-	-	-	-	92,485	92,485	-	-
Assigned		-	-	-	-	-	-	-	-	-	-	-	-
Deferred Maintenance		-	-	-	-	-	-	-	-	-	-	-	-
REU		378,000	462,000	84,000	-	-	-	-	-	378,000	462,000	84,000	-
Unassigned		3,415,174	4,503,261	1,088,087	31.86%	-	-	-	-	3,415,174	4,503,261	1,088,087	31.86%

REU is: 13.5% 13.5%

Sierra County Office of Education
 2022/23 First Interim Budget

1	Unrestricted Local Revenues increased approx \$53,800 for SBHIP Assessment Grant
2	Unrestricted Certificated salaries increased for new TOSA position.
3	Unrestricted Materials & Supplies increased approx \$3,500 for classroom expenditures.
4	Unrestricted/Restricted Indirect Cost Rate increased approx \$2,300
5	Unrestricted/Restricted Contributions decreased due to Special Education approx (\$45k)
6	Restricted Federal Revenues increased approx \$11k due to ELO, increased approx \$2,500 due to GEER II, increased approx \$20k due to ESSER III, increased approx \$31,500 due to SpEd, increased approx \$3k for ARP Homeless Grant and increased approx \$1,500 for SRSA.
7	Restricted State Revenues increased approx \$111k due to TUPE C/O from PY, increased approx \$88k due to FYSCP C/O from PY, increased approx \$16k for Learning Recovery BG.
8	Restricted Classified salaries increased approx \$3k for ELO, increased approx \$13,500 due to ESSER III, increased approx \$11k due to SpEd, increased approx \$1k due to SRSA, increased approx \$11k due to TUPE.
9	Restricted Materials & Supplies increased approx \$500 due to ELO, increased approx \$1,500 due to SpEd, increased approx \$3k due to ARP Homeless, increased approx \$5k due to Lottery, increased approx \$13k due to TUPE, decreased approx (\$2,500) due to FYSCP.
10	Restricted Operating Expenditures increased approx \$148k due to SpEd, increased approx \$7k for Educator Effectiveness, increased approx \$78k for TUPE, increased approx \$11k for FYSCP and increased approx \$16k for Learning Recovery BG.
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Multi Year Projection

		2022/23 <i>Budget</i>			2023/24 <i>MYP</i>			2024/25 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	1,619,200	-	1,619,200	1,706,313	-	1,706,313	1,774,907	-	1,774,907
Federal Revenues	8100-8299	-	228,832	228,832	-	177,923	177,923	-	177,923	177,923
State Revenues	8300-8599	6,564	1,063,732	1,070,296	6,564	858,631	865,195	6,564	858,631	865,195
Local Revenues	8600-8799	458,800	4,500	463,300	405,000	4,500	409,500	405,000	4,500	409,500
Transfers In	8910-8979	52,615	-	52,615	52,615	-	52,615	19,975	-	19,975
Contributions	8980-8999	(167,373)	167,373	-	(533,896)	533,896	-	(542,899)	542,899	-
Total Revenues		1,969,806	1,464,437	3,434,243	1,636,596	1,574,950	3,211,546	1,663,547	1,583,953	3,247,500
Expenditures										
Certificated Salaries	1000-1999	371,565	362,638	734,203	382,780	367,297	750,077	389,787	372,081	761,868
Classified Salaries	2000-2999	423,205	301,476	724,681	438,513	306,849	745,362	448,688	310,404	759,092
Benefits & Taxes	3000-3999	436,198	368,616	804,814	440,916	369,077	809,993	443,780	369,741	813,521
Materials & Supplies	4000-4999	18,064	76,826	94,890	18,064	72,929	90,993	18,064	72,929	90,993
Operating Expenditures	5000-5999	410,261	480,185	890,446	410,261	409,549	819,810	410,261	409,549	819,810
Capital Outlay	6000-6599	45,855	77,935	123,790	45,855	-	45,855	45,855	-	45,855
Other Outgo	7xxx's	24,428	25,000	49,428	24,428	25,000	49,428	24,428	25,000	49,428
Other Outgo	7300-7399	(24,249)	24,249	-	(24,249)	24,249	-	(24,249)	24,249	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
Total Expenditures		1,705,327	1,716,925	3,422,252	1,736,568	1,574,950	3,311,518	1,756,614	1,583,953	3,340,567
Rev less Exp		264,479	(252,488)	11,991	(99,972)	-	(99,972)	(93,067)	-	(93,067)
Change in Fund Bal		264,479	(252,488)	11,991	(99,972)	-	(99,972)	(93,067)	-	(93,067)
Beg Fund Bal		4,793,767	252,488	5,046,255	5,058,246	-	5,058,246	4,958,274	-	4,958,274
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		4,793,767	252,488	5,046,255	5,058,246	-	5,058,246	4,958,274	-	4,958,274
End Fund Bal		5,058,246	-	5,058,246	4,958,274	-	4,958,274	4,865,207	-	4,865,207
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted		-	-	-	-	-	-	-	-	-
OPEB		92,485	-	92,485	92,485	-	92,485	92,485	-	92,485
Assigned		-	-	-	-	-	-	-	-	-
REU		462,000	-	462,000	462,000	-	462,000	462,000	-	462,000
Unassigned		4,503,261	-	4,503,261	4,495,774	-	4,495,774	4,402,707	-	4,402,707

G = General
Ledger Data; S =
Supplemental
Data

Form	Description	Data Supplied For:			
		2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				

35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,564.00	6,564.00	59.25	6,564.00	0.00	0.0%
4) Other Local Revenue		8600-8799	405,000.00	405,000.00	204,257.85	458,800.00	53,800.00	13.3%
5) TOTAL, REVENUES			2,030,764.00	2,030,764.00	784,611.10	2,084,564.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	311,565.00	311,565.00	82,226.42	371,565.00	(60,000.00)	-19.3%
2) Classified Salaries		2000-2999	416,205.00	416,205.00	125,964.02	423,205.00	(7,000.00)	-1.7%
3) Employee Benefits		3000-3999	400,932.00	400,932.00	130,419.13	436,198.00	(35,266.00)	-8.8%
4) Books and Supplies		4000-4999	14,564.00	14,564.00	1,669.26	18,064.00	(3,500.00)	-24.0%
5) Services and Other Operating Expenditures		5000-5999	384,761.00	384,761.00	113,299.23	410,261.00	(25,500.00)	-6.6%
6) Capital Outlay		6000-6999	45,855.00	45,855.00	0.00	45,855.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,947.00)	(21,947.00)	0.00	(24,249.00)	2,302.00	-10.5%
9) TOTAL, EXPENDITURES			1,576,363.00	1,576,363.00	453,578.06	1,705,327.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			454,401.00	454,401.00	331,033.04	379,237.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(213,038.00)	(213,038.00)	0.00	(167,373.00)	45,665.00	-21.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(160,316.00)	(160,316.00)	0.00	(114,758.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			294,085.00	294,085.00	331,033.04	264,479.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		4,793,767.00	4,793,767.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		4,793,767.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		4,793,767.00		
2) Ending Balance, June 30 (E + F1e)			294,085.00	294,085.00		5,058,246.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		462,000.00		
Unassigned/Unappropriated Amount		9790	201,100.00	201,100.00		4,503,261.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,366,935.00	1,366,935.00	529,111.00	1,366,935.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	51,183.00	183,496.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	65,368.00	65,368.00	0.00	65,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
Prior Years' Taxes		8043	100.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	500.00	500.00	0.00	500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	3,064.00	3,064.00	59.25	3,064.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,564.00	6,564.00	59.25	6,564.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	368,000.00	150,460.85	368,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	7,000.00	7,000.00	53,797.00	60,800.00	53,800.00	768.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			405,000.00	405,000.00	204,257.85	458,800.00	53,800.00	13.3%
TOTAL, REVENUES			2,030,764.00	2,030,764.00	784,611.10	2,084,564.00	53,800.00	2.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	155,307.00	155,307.00	33,473.78	215,307.00	(60,000.00)	-38.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	156,258.00	156,258.00	48,752.64	156,258.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			311,565.00	311,565.00	82,226.42	371,565.00	(60,000.00)	-19.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,646.00	14,646.00	3,408.88	16,646.00	(2,000.00)	-13.7%
Classified Support Salaries		2200	37,655.00	37,655.00	1,139.22	37,655.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	145,982.00	145,982.00	48,510.00	145,982.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,922.00	217,922.00	72,905.92	222,922.00	(5,000.00)	-2.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			416,205.00	416,205.00	125,964.02	423,205.00	(7,000.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	59,510.00	59,510.00	15,705.24	70,970.00	(11,460.00)	-19.3%
PERS		3201-3202	109,113.00	109,113.00	33,745.66	110,889.00	(1,776.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	38,046.00	38,046.00	10,902.49	39,452.00	(1,406.00)	-3.7%
Health and Welfare Benefits		3401-3402	149,060.00	149,060.00	44,445.92	166,596.00	(17,536.00)	-11.8%
Unemployment Insurance		3501-3502	3,716.00	3,716.00	1,123.90	4,051.00	(335.00)	-9.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	25,798.00	25,798.00	8,807.42	28,551.00	(2,753.00)	-10.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,689.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			400,932.00	400,932.00	130,419.13	436,198.00	(35,266.00)	-8.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,350.00	11,350.00	1,669.26	14,850.00	(3,500.00)	-30.8%
Noncapitalized Equipment		4400	3,214.00	3,214.00	0.00	3,214.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,564.00	14,564.00	1,669.26	18,064.00	(3,500.00)	-24.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,472.00	7,472.00	528.81	7,472.00	0.00	0.0%
Dues and Memberships		5300	18,000.00	18,000.00	24,271.59	31,000.00	(13,000.00)	-72.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,000.00	1,132.21	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	435.25	1,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	339,289.00	339,289.00	83,862.02	348,289.00	(9,000.00)	-2.7%
Communications		5900	11,500.00	11,500.00	3,069.35	15,000.00	(3,500.00)	-30.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			384,761.00	384,761.00	113,299.23	410,261.00	(25,500.00)	-6.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	25,855.00	25,855.00	0.00	25,855.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,855.00	45,855.00	0.00	45,855.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(21,947.00)	(21,947.00)	0.00	(24,249.00)	2,302.00	-10.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,947.00)	(21,947.00)	0.00	(24,249.00)	2,302.00	-10.5%
TOTAL, EXPENDITURES			1,576,363.00	1,576,363.00	453,578.06	1,705,327.00	(128,964.00)	-8.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(213,038.00)	(213,038.00)	0.00	(167,373.00)	45,665.00	-21.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(213,038.00)	(213,038.00)	0.00	(167,373.00)	45,665.00	-21.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(160,316.00)	(160,316.00)	0.00	(114,758.00)	45,558.00	-28.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	159,842.00	159,842.00	0.00	228,832.00	68,990.00	43.2%
3) Other State Revenue		8300-8599	848,506.00	848,506.00	161,342.56	1,063,732.00	215,226.00	25.4%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,012,848.00	1,012,848.00	161,342.56	1,297,064.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	338,138.00	338,138.00	76,713.87	362,638.00	(24,500.00)	-7.2%
2) Classified Salaries		2000-2999	261,826.00	261,826.00	43,662.39	301,476.00	(39,650.00)	-15.1%
3) Employee Benefits		3000-3999	303,191.00	303,191.00	51,513.08	368,616.00	(65,425.00)	-21.6%
4) Books and Supplies		4000-4999	56,097.00	56,097.00	3,667.35	76,826.00	(20,729.00)	-37.0%
5) Services and Other Operating Expenditures		5000-5999	219,687.00	219,687.00	63,189.07	480,185.00	(260,498.00)	-118.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	77,935.00	(77,935.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,947.00	21,947.00	0.00	24,249.00	(2,302.00)	-10.5%
9) TOTAL, EXPENDITURES			1,225,886.00	1,225,886.00	238,745.76	1,716,925.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(213,038.00)	(213,038.00)	(77,403.20)	(419,861.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	213,038.00	213,038.00	0.00	167,373.00	(45,665.00)	-21.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			213,038.00	213,038.00	0.00	167,373.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	(77,403.20)	(252,488.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		252,488.00	252,488.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		252,488.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		252,488.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,950.00	111,950.00	0.00	111,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,789.00	25,789.00	0.00	57,296.00	31,507.00	122.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 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	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,103.00	22,103.00	0.00	59,586.00	37,483.00	169.6%
TOTAL, FEDERAL REVENUE			159,842.00	159,842.00	0.00	228,832.00	68,990.00	43.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	569,550.00	569,550.00	0.00	569,550.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,300.00	1,300.00	65.21	1,300.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	110,802.75	185,801.00	110,801.00	147.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,656.00	202,656.00	50,474.60	307,081.00	104,425.00	51.5%
TOTAL, OTHER STATE REVENUE			848,506.00	848,506.00	161,342.56	1,063,732.00	215,226.00	25.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
TOTAL, REVENUES			1,012,848.00	1,012,848.00	161,342.56	1,297,064.00	284,216.00	28.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	230,582.00	230,582.00	42,767.87	250,082.00	(19,500.00)	-8.5%
Certificated Pupil Support Salaries		1200	37,716.00	37,716.00	11,832.80	38,716.00	(1,000.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	69,840.00	69,840.00	22,113.20	73,840.00	(4,000.00)	-5.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			338,138.00	338,138.00	76,713.87	362,638.00	(24,500.00)	-7.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	162,136.00	162,136.00	28,622.04	176,886.00	(14,750.00)	-9.1%
Classified Support Salaries		2200	53,670.00	53,670.00	14,552.85	65,070.00	(11,400.00)	-21.2%
Classified Supervisors' and Administrators' Salaries		2300	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	500.00	500.00	0.00	14,000.00	(13,500.00)	-2,700.0%
Other Classified Salaries		2900	20,520.00	20,520.00	487.50	20,520.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			261,826.00	261,826.00	43,662.39	301,476.00	(39,650.00)	-15.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	131,304.00	131,304.00	13,539.15	135,984.00	(4,680.00)	-3.6%
PERS		3201-3202	54,823.00	54,823.00	9,483.30	64,883.00	(10,060.00)	-18.3%
OASDI/Medicare/Alternative		3301-3302	26,795.00	26,795.00	4,416.43	30,187.00	(3,392.00)	-12.7%
Health and Welfare Benefits		3401-3402	65,962.00	65,962.00	18,668.56	110,344.00	(44,382.00)	-67.3%
Unemployment Insurance		3501-3502	3,003.00	3,003.00	599.47	3,325.00	(322.00)	-10.7%
Workers' Compensation		3601-3602	21,304.00	21,304.00	4,806.17	23,893.00	(2,589.00)	-12.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			303,191.00	303,191.00	51,513.08	368,616.00	(65,425.00)	-21.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	0.00	6,081.00	(4,781.00)	-367.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	48,297.00	48,297.00	3,667.35	63,245.00	(14,948.00)	-31.0%
Noncapitalized Equipment		4400	6,500.00	6,500.00	0.00	7,500.00	(1,000.00)	-15.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,097.00	56,097.00	3,667.35	76,826.00	(20,729.00)	-37.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	8,476.00	8,476.00	7,959.16	27,615.00	(19,139.00)	-225.8%
Dues and Memberships		5300	1,847.00	1,847.00	502.12	1,847.00	0.00	0.0%
Insurance		5400-5450	15,000.00	15,000.00	24,457.60	25,000.00	(10,000.00)	-66.7%
Operations and Housekeeping Services		5500	7,500.00	7,500.00	1,178.89	7,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	73.75	1,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	144,364.00	144,364.00	28,672.10	374,723.00	(230,359.00)	-159.6%
Communications		5900	1,000.00	1,000.00	345.45	2,000.00	(1,000.00)	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,687.00	219,687.00	63,189.07	480,185.00	(260,498.00)	-118.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	77,935.00	(77,935.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	77,935.00	(77,935.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Slate Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	21,947.00	21,947.00	0.00	24,249.00	(2,302.00)	-10.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,947.00	21,947.00	0.00	24,249.00	(2,302.00)	-10.5%
TOTAL, EXPENDITURES			1,225,886.00	1,225,886.00	238,745.76	1,716,925.00	(491,039.00)	-40.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	213,038.00	213,038.00	0.00	167,373.00	(45,665.00)	-21.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			213,038.00	213,038.00	0.00	167,373.00	(45,665.00)	-21.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			213,038.00	213,038.00	0.00	167,373.00	45,665.00	21.4%

2022-23 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	0.00	0.0%
2) Federal Revenue		8100-8299	159,842.00	159,842.00	0.00	228,832.00	68,990.00	43.2%
3) Other State Revenue		8300-8599	855,070.00	855,070.00	161,401.81	1,070,296.00	215,226.00	25.2%
4) Other Local Revenue		8600-8799	409,500.00	409,500.00	204,257.85	463,300.00	53,800.00	13.1%
5) TOTAL, REVENUES			3,043,612.00	3,043,612.00	945,953.66	3,381,628.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	649,703.00	649,703.00	158,940.29	734,203.00	(84,500.00)	-13.0%
2) Classified Salaries		2000-2999	678,031.00	678,031.00	169,626.41	724,681.00	(46,650.00)	-6.9%
3) Employee Benefits		3000-3999	704,123.00	704,123.00	181,932.21	804,814.00	(100,691.00)	-14.3%
4) Books and Supplies		4000-4999	70,661.00	70,661.00	5,336.61	94,890.00	(24,229.00)	-34.3%
5) Services and Other Operating Expenditures		5000-5999	604,448.00	604,448.00	176,488.30	890,446.00	(285,998.00)	-47.3%
6) Capital Outlay		6000-6999	45,855.00	45,855.00	0.00	123,790.00	(77,935.00)	-170.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,428.00	49,428.00	0.00	49,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,802,249.00	2,802,249.00	692,323.82	3,422,252.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			241,363.00	241,363.00	253,629.84	(40,624.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,722.00	52,722.00	0.00	52,615.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			294,085.00	294,085.00	253,629.84	11,991.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		5,046,255.00	5,046,255.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		5,046,255.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		5,046,255.00		
2) Ending Balance, June 30 (E + F1e)			294,085.00	294,085.00		5,058,246.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		462,000.00		
Unassigned/Unappropriated Amount		9790	201,100.00	201,100.00		4,503,261.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,366,935.00	1,366,935.00	529,111.00	1,366,935.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	51,183.00	183,496.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	65,368.00	65,368.00	0.00	65,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
Prior Years' Taxes		8043	100.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	500.00	500.00	0.00	500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,950.00	111,950.00	0.00	111,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,789.00	25,789.00	0.00	57,296.00	31,507.00	122.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 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	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,103.00	22,103.00	0.00	59,586.00	37,483.00	169.6%
TOTAL, FEDERAL REVENUE			159,842.00	159,842.00	0.00	228,832.00	68,990.00	43.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	569,550.00	569,550.00	0.00	569,550.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,364.00	4,364.00	124.46	4,364.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	110,802.75	185,801.00	110,801.00	147.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,656.00	202,656.00	50,474.60	307,081.00	104,425.00	51.5%
TOTAL, OTHER STATE REVENUE			855,070.00	855,070.00	161,401.81	1,070,296.00	215,226.00	25.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	368,000.00	150,460.85	368,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

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County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	11,500.00	11,500.00	53,797.00	65,300.00	53,800.00	467.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			409,500.00	409,500.00	204,257.85	463,300.00	53,800.00	13.1%
TOTAL, REVENUES			3,043,612.00	3,043,612.00	945,953.66	3,381,628.00	338,016.00	11.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	385,889.00	385,889.00	76,241.65	465,389.00	(79,500.00)	-20.6%
Certificated Pupil Support Salaries		1200	37,716.00	37,716.00	11,832.80	38,716.00	(1,000.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	226,098.00	226,098.00	70,865.84	230,098.00	(4,000.00)	-1.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			649,703.00	649,703.00	158,940.29	734,203.00	(84,500.00)	-13.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	176,782.00	176,782.00	32,030.92	193,532.00	(16,750.00)	-9.5%
Classified Support Salaries		2200	91,325.00	91,325.00	15,692.07	102,725.00	(11,400.00)	-12.5%
Classified Supervisors' and Administrators' Salaries		2300	170,982.00	170,982.00	48,510.00	170,982.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	218,422.00	218,422.00	72,905.92	236,922.00	(18,500.00)	-8.5%
Other Classified Salaries		2900	20,520.00	20,520.00	487.50	20,520.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			678,031.00	678,031.00	169,626.41	724,681.00	(46,650.00)	-6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	190,814.00	190,814.00	29,244.39	206,954.00	(16,140.00)	-8.5%
PERS		3201-3202	163,936.00	163,936.00	43,228.96	175,772.00	(11,836.00)	-7.2%
OASDI/Medicare/Alternative		3301-3302	64,841.00	64,841.00	15,318.92	69,639.00	(4,798.00)	-7.4%
Health and Welfare Benefits		3401-3402	215,022.00	215,022.00	63,114.48	276,940.00	(61,918.00)	-28.8%
Unemployment Insurance		3501-3502	6,719.00	6,719.00	1,723.37	7,376.00	(657.00)	-9.8%
Workers' Compensation		3601-3602	47,102.00	47,102.00	13,613.59	52,444.00	(5,342.00)	-11.3%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,689.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			704,123.00	704,123.00	181,932.21	804,814.00	(100,691.00)	-14.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	0.00	6,081.00	(4,781.00)	-367.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	59,647.00	59,647.00	5,336.61	78,095.00	(18,448.00)	-30.9%
Noncapitalized Equipment		4400	9,714.00	9,714.00	0.00	10,714.00	(1,000.00)	-10.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,661.00	70,661.00	5,336.61	94,890.00	(24,229.00)	-34.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	15,948.00	15,948.00	8,487.97	35,087.00	(19,139.00)	-120.0%
Dues and Memberships		5300	19,847.00	19,847.00	24,773.71	32,847.00	(13,000.00)	-65.5%
Insurance		5400-5450	15,000.00	15,000.00	24,457.60	25,000.00	(10,000.00)	-66.7%
Operations and Housekeeping Services		5500	14,500.00	14,500.00	2,311.10	14,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	509.00	3,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	483,653.00	483,653.00	112,534.12	723,012.00	(239,359.00)	-49.5%
Communications		5900	12,500.00	12,500.00	3,414.80	17,000.00	(4,500.00)	-36.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			604,448.00	604,448.00	176,488.30	890,446.00	(285,998.00)	-47.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	77,935.00	(77,935.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	25,855.00	25,855.00	0.00	25,855.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,855.00	45,855.00	0.00	123,790.00	(77,935.00)	-170.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%

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County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,428.00	49,428.00	0.00	49,428.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,802,249.00	2,802,249.00	692,323.82	3,422,252.00	(620,003.00)	-22.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2022-23 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			52,722.00	52,722.00	0.00	52,615.00	107.00	0.2%

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,025.00	31,025.00	0.00	18,940.00	(12,085.00)	-39.0%
3) Other State Revenue		8300-8599	306,200.00	306,200.00	68,884.00	280,724.00	(25,476.00)	-8.3%
4) Other Local Revenue		8600-8799	0.00	0.00	158.08	111,384.00	111,384.00	New
5) TOTAL, REVENUES			337,225.00	337,225.00	69,042.08	411,048.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	115,066.00	115,066.00	43,610.05	199,368.00	(84,302.00)	-73.3%
2) Classified Salaries		2000-2999	32,809.00	32,809.00	10,021.03	51,947.00	(19,138.00)	-58.3%
3) Employee Benefits		3000-3999	76,107.00	76,107.00	21,372.86	104,628.00	(28,521.00)	-37.5%
4) Books and Supplies		4000-4999	26,467.00	26,467.00	4,299.05	51,141.00	(24,674.00)	-93.2%
5) Services and Other Operating Expenditures		5000-5999	41,000.00	41,000.00	10,409.62	36,276.00	4,724.00	11.5%
6) Capital Outlay		6000-6999	39,054.00	39,054.00	(16,288.69)	212,087.00	(173,033.00)	-443.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			330,503.00	330,503.00	73,423.92	655,447.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,722.00	6,722.00	(4,381.84)	(244,399.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,722.00	6,722.00	0.00	6,615.00	107.00	1.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,722.00)	(6,722.00)	0.00	(6,615.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(4,381.84)	(251,014.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		251,014.00	251,014.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		251,014.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		251,014.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,025.00	31,025.00	0.00	18,940.00	(12,085.00)	-39.0%
TOTAL, FEDERAL REVENUE			31,025.00	31,025.00	0.00	18,940.00	(12,085.00)	-39.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	301,000.00	301,000.00	68,884.00	275,524.00	(25,476.00)	-8.5%
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			306,200.00	306,200.00	68,884.00	280,724.00	(25,476.00)	-8.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	158.08	111,384.00	111,384.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	158.08	111,384.00	111,384.00	New
TOTAL, REVENUES			337,225.00	337,225.00	69,042.08	411,048.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,500.00	4,500.00	6,754.69	88,802.00	(84,302.00)	-1,873.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,566.00	110,566.00	36,855.36	110,566.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			115,066.00	115,066.00	43,610.05	199,368.00	(84,302.00)	-73.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,000.00	2,000.00	0.00	20,000.00	(18,000.00)	-900.0%
Classified Support Salaries		2200	3,415.00	3,415.00	0.00	0.00	3,415.00	100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,394.00	27,394.00	10,021.03	31,947.00	(4,553.00)	-16.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			32,809.00	32,809.00	10,021.03	51,947.00	(19,138.00)	-58.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,178.00	27,178.00	7,186.96	43,279.00	(16,101.00)	-59.2%
PERS		3201-3202	8,173.00	8,173.00	2,542.34	13,113.00	(4,940.00)	-60.4%
OASDI/Medicare/Alternative		3301-3302	4,178.00	4,178.00	1,721.20	6,865.00	(2,687.00)	-64.3%
Health and Welfare Benefits		3401-3402	30,555.00	30,555.00	7,528.06	30,555.00	0.00	0.0%
Unemployment Insurance		3501-3502	740.00	740.00	268.15	1,257.00	(517.00)	-69.9%
Workers' Compensation		3601-3602	5,283.00	5,283.00	2,126.15	9,559.00	(4,276.00)	-80.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,107.00	76,107.00	21,372.86	104,628.00	(28,521.00)	-37.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	3,000.00	3,506.98	10,000.00	(7,000.00)	-233.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,467.00	18,467.00	(4,052.04)	18,585.00	(118.00)	-0.6%
Noncapitalized Equipment		4400	5,000.00	5,000.00	4,844.11	22,556.00	(17,556.00)	-351.1%
TOTAL, BOOKS AND SUPPLIES			26,467.00	26,467.00	4,299.05	51,141.00	(24,674.00)	-93.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	7,500.00	(738.66)	7,500.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,130.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,200.00	4,200.00	(3,376.56)	5,000.00	(800.00)	-19.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,600.00	2,600.00	(1,346.11)	2,679.00	(79.00)	-3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	23,600.00	23,600.00	14,190.93	17,597.00	6,003.00	25.4%
Communications		5900	1,600.00	1,600.00	550.02	2,000.00	(400.00)	-25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,000.00	41,000.00	10,409.62	36,276.00	4,724.00	11.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,054.00	34,054.00	(16,288.69)	212,087.00	(178,033.00)	-522.8%
Equipment		6400	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
TOTAL, CAPITAL OUTLAY			39,054.00	39,054.00	(16,288.69)	212,087.00	(173,033.00)	-443.1%	
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition, Excess Costs, and/or Deficit Payments									
		Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.0%
		Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0.0%
		Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out									
Transfers of Pass-Through Revenues									
		To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
		Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
		Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			330,503.00	330,503.00	73,423.92	655,447.00			
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
		To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Authorized Interfund Transfers Out	7619	6,722.00	6,722.00	0.00	6,615.00	107.00	1.6%
(b) TOTAL, INTERFUND TRANSFERS OUT				6,722.00	6,722.00	0.00	6,615.00	107.00	1.6%
OTHER SOURCES/USES									
SOURCES									
Long-Term Debt Proceeds									
		Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
		Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
		All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES				0.00	0.00	0.00	0.00	0.00	0.0%
USES									
		All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
		Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
		Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				(6,722.00)	(6,722.00)	0.00	(6,615.00)		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	308,000.00	308,000.00	0.00	308,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			308,000.00	308,000.00	0.00	308,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			262,000.00	262,000.00	0.00	262,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,000.00	46,000.00	0.00	46,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(46,000.00)	0.00	(46,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Forest Reserve Funds		8260	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			308,000.00	308,000.00	0.00	308,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			308,000.00	308,000.00	0.00	308,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
TOTAL, EXPENDITURES			262,000.00	262,000.00	0.00	262,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	396.18	396.18	396.18	396.18	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	396.18	396.18	396.18	396.18	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	2.12	2.12	2.12	2.12	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.27	12.27	12.27	12.27	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	14.39	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	410.57	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	.01	.01	.01	.01	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	.01	.01	.01	.01	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	396.18	396.18	396.18	396.18	0.00	0.0%
b. Special Education-Special Day Class	3.46	3.46	3.46	3.46	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.53	12.53	12.53	12.53	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	412.17	412.17	412.17	412.17	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	412.18	412.18	412.18	412.18	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	15.99	15.99	15.99	15.99	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE								
A. BEGINNING CASH			4,018,687.98	3,939,454.00	4,013,133.95	4,171,441.42	4,270,025.33	4,377,146.44	4,892,850.44	5,013,834.44
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		105,203.00	92,154.00	217,060.00	165,877.00	165,877.00	195,000.00	130,000.00	130,000.00
Property Taxes	8020-8079							45,000.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299								10,000.00	
Other State Revenue	8300-8599		6,424.85	35,516.00	110,000.00	119,460.96	119,460.96	30,000.00	155,000.00	10,000.00
Other Local Revenue	8600-8799			53,797.00	7,000.00	150,460.85	8,183.00	5,000.00	100,000.00	10,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			111,627.85	181,467.00	334,060.00	435,798.81	293,520.96	275,000.00	395,000.00	150,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		26,175.24	24,257.80	54,153.82	54,353.43	54,492.09	75,000.00	75,000.00	75,000.00
Classified Salaries	2000-2999		36,066.57	34,530.05	49,126.17	49,903.62	50,705.74	70,000.00	65,000.00	70,000.00
Employee Benefits	3000-3999		45,972.20	29,314.77	53,256.90	53,388.34	53,982.60	72,500.00	68,000.00	72,500.00
Books and Supplies	4000-4999			.59	3,501.81	1,834.21	14,761.49	10,000.00	1,000.00	26,000.00
Services	5000-5999		81,595.69	17,938.98	14,725.83	62,227.80	22,748.93	40,000.00	10,000.00	5,000.00
Capital Outlay	6000-6599							25,000.00		50,000.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			189,809.70	106,042.19	174,764.53	221,707.40	196,690.85	292,500.00	219,000.00	298,500.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(600.00)								
Accounts Receivable	9200-9299	(1,232,861.41)	7,575.91		2,068.00	1,193.00		536,000.00		2,880.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,233,461.41)	7,575.91	0.00	2,068.00	1,193.00	0.00	536,000.00	0.00	2,880.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(23,812.10)	8,628.04	1,744.86	3,056.00	(2,636.00)	(10,291.00)	2,796.00		4,599.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(182,082.01)				119,336.50			55,016.00	
Deferred Inflows of Resources	9690									
SUBTOTAL		(205,894.11)	8,628.04	1,744.86	3,056.00	116,700.50	(10,291.00)	2,796.00	55,016.00	4,599.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,027,567.30)	(1,052.13)	(1,744.86)	(988.00)	(115,507.50)	10,291.00	533,204.00	(55,016.00)	(1,719.00)
E. NET INCREASE/DECREASE (B - C + D)			(79,233.98)	73,679.95	158,307.47	98,583.91	107,121.11	515,704.00	120,984.00	(150,219.00)
F. ENDING CASH (A + E)			3,939,454.00	4,013,133.95	4,171,441.42	4,270,025.33	4,377,146.44	4,892,850.44	5,013,834.44	4,863,615.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		4,863,615.44	5,181,029.44	5,474,803.93	5,174,401.88				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	130,000.00		105,431.00	113,829.00	0.00		1,550,431.00	1,550,431.00
Property Taxes	8020-8079		23,769.00					68,769.00	68,769.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	45,000.00		64,842.00	108,990.00			228,832.00	228,832.00
Other State Revenue	8300-8599	85,000.00	325,000.00	65,070.00	9,363.23			1,070,296.00	1,070,296.00
Other Local Revenue	8600-8799	25,000.00	87,500.00	16,359.15				463,300.00	463,300.00
Interfund Transfers In	8910-8929				52,615.00			52,615.00	52,615.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		285,000.00	436,269.00	251,702.15	284,797.23	0.00	0.00	3,434,243.00	3,434,243.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	75,000.00	75,000.00	75,000.00	70,770.62	0.00		734,203.00	734,203.00
Classified Salaries	2000-2999	70,000.00	70,000.00	70,000.00	89,348.85			724,681.00	724,681.00
Employee Benefits	3000-3999	72,500.00	72,500.00	72,500.00	138,399.19			804,814.00	804,814.00
Books and Supplies	4000-4999	10,000.00	10,000.00	12,500.00	5,291.90			94,890.00	94,890.00
Services	5000-5999	85,000.00	127,500.00	297,650.00	126,058.77			890,446.00	890,446.00
Capital Outlay	6000-6599	28,500.00		20,290.00				123,790.00	123,790.00
Other Outgo	7000-7499				49,428.00			49,428.00	49,428.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		341,000.00	355,000.00	547,940.00	479,297.33	0.00	0.00	3,422,252.00	3,422,252.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				600.00			600.00	0.00
Accounts Receivable	9200-9299	376,400.00	229,000.00		77,744.50			1,232,861.41	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		376,400.00	229,000.00	0.00	78,344.50	0.00	0.00	1,233,461.41	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,986.00	8,765.00	4,164.20				23,812.10	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650		7,729.51					182,082.01	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,986.00	16,494.51	4,164.20	0.00	0.00	0.00	205,894.11	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		373,414.00	212,505.49	(4,164.20)	78,344.50	0.00	0.00	1,027,567.30	
E. NET INCREASE/DECREASE (B - C + D)		317,414.00	293,774.49	(300,402.05)	(116,155.60)	0.00	0.00	1,039,558.30	11,991.00
F. ENDING CASH (A + E)		5,181,029.44	5,474,803.93	5,174,401.88	5,058,246.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,058,246.28	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,058,246.28	

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:
This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 13, 2022 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Nona Griesert Telephone: (530)993-1660, x-120
Title: Director of Business Services/CBO E-mail: ngriesert@spjud.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? * If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? * If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? * If yes, have there been changes since budget adoption in OPEB liabilities?	X	X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? * If yes, have there been changes since budget adoption in self-insurance liabilities?	X	n/a
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: * Certificated? (Section S8A, Line 1b) * Classified? (Section S8B, Line 1b) * Management/supervisor/confidential? (Section S8C, Line 1b)	X	X
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,422,252.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	436,840.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	123,790.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	183,931.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				307,721.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,677,691.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				.01
B. Expenditures per ADA (Line I.E divided by Line II.A)				267,769,100.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			0.00	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)			0.00	0.00
B. Required effort (Line A.2 times 90%)			0.00	0.00

C. Current year expenditures (Line I.E and Line II.B)	2,677,691.00	267,769,100.00
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 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 256,426.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - 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.

N/A

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) 2,007,272.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 12.77%

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. 0.00

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) 76,867.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 153,810.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	10,328.63
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)	241,005.63
9. Carry-Forward Adjustment (Part IV, Line F)	137,358.94
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	378,364.57
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,266,795.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	375,880.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	348,618.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	78,853.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	92,512.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,789.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	622,933.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	95,095.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	70,553.37
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)	443,360.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,411,388.37
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)	7.06%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	11.09%
Part IV - Carry-forward Adjustment	

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	241,005.63
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(19,726.54)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.46%) times Part III, Line B19); zero if negative	137,358.94
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.46%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	137,358.94
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	137,358.94

Approved indirect cost rate: 2.46%
Highest rate used in any program: 2.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3305	14,910.00	366.00	2.45%
01	3310	268,333.00	2,687.00	1.00%
01	3315	68,637.00	484.00	0.71%
01	3327	4,496.00	110.00	2.45%
01	3345	976.00	24.00	2.46%
01	3395	14,564.00	358.00	2.46%
01	5634	3,150.00	77.00	2.44%
01	6266	7,078.00	174.00	2.46%
01	6500	607,756.00	13,674.00	2.25%
01	6520	21,133.00	480.00	2.27%
01	6536	6,915.00	170.00	2.46%
01	6537	31,109.00	765.00	2.46%
01	6546	67,478.00	693.00	1.03%
01	6680	123,079.00	764.00	0.62%
01	6685	56,848.00	900.00	1.58%
01	7366	96,782.00	2,131.00	2.20%
01	7435	15,973.00	392.00	2.45%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,619,200.00	5.38%	1,706,313.00	4.02%	1,774,907.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,564.00	0.00%	6,564.00	0.00%	6,564.00
4. Other Local Revenues	8600-8799	458,800.00	(11.73%)	405,000.00	0.00%	405,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,615.00	0.00%	52,615.00	(62.04%)	19,975.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(167,373.00)	218.99%	(533,896.00)	1.69%	(542,899.00)
6. Total (Sum lines A1 thru A5c)		1,969,806.00	(16.92%)	1,636,596.00	1.65%	1,663,547.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				371,565.00		382,780.00
b. Step & Column Adjustment				11,215.00		7,007.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	371,565.00	3.02%	382,780.00	1.83%	389,787.00
2. Classified Salaries						
a. Base Salaries				423,205.00		438,513.00
b. Step & Column Adjustment				15,308.00		10,175.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	423,205.00	3.62%	438,513.00	2.32%	448,688.00
3. Employee Benefits	3000-3999	436,198.00	1.08%	440,916.00	.65%	443,780.00
4. Books and Supplies	4000-4999	18,064.00	0.00%	18,064.00	0.00%	18,064.00
5. Services and Other Operating Expenditures	5000-5999	410,261.00	0.00%	410,261.00	0.00%	410,261.00
6. Capital Outlay	6000-6999	45,855.00	0.00%	45,855.00	0.00%	45,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of indirect Costs	7300-7399	(24,249.00)	0.00%	(24,249.00)	0.00%	(24,249.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,705,327.00	1.83%	1,736,568.00	1.15%	1,756,614.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		264,479.00		(99,972.00)		(93,067.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,793,767.00		5,058,246.00		4,958,274.00
2. Ending Fund Balance (Sum lines C and D1)		5,058,246.00		4,958,274.00		4,865,207.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	462,000.00		462,000.00		462,000.00
2. Unassigned/Unappropriated	9790	4,503,261.00		4,403,289.00		4,310,222.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,058,246.00		4,958,274.00		4,865,207.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	462,000.00		462,000.00		462,000.00
c. Unassigned/Unappropriated	9790	4,503,261.00		4,403,289.00		4,310,222.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,965,261.00		4,865,289.00		4,772,222.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	228,832.00	(22.25%)	177,923.00	0.00%	177,923.00
3. Other State Revenues	8300-8599	1,063,732.00	(19.28%)	858,631.00	0.00%	858,631.00
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	167,373.00	218.99%	533,896.00	1.69%	542,899.00
6. Total (Sum lines A1 thru A5c)		1,464,437.00	7.55%	1,574,950.00	57%	1,583,953.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				362,638.00		367,297.00
b. Step & Column Adjustment				4,659.00		4,784.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	362,638.00	1.28%	367,297.00	1.30%	372,081.00
2. Classified Salaries						
a. Base Salaries				301,476.00		306,849.00
b. Step & Column Adjustment				5,373.00		3,555.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	301,476.00	1.78%	306,849.00	1.16%	310,404.00
3. Employee Benefits	3000-3999	368,616.00	.13%	369,077.00	.18%	369,741.00
4. Books and Supplies	4000-4999	76,826.00	(5.07%)	72,929.00	0.00%	72,929.00
5. Services and Other Operating Expenditures	5000-5999	480,185.00	(14.71%)	409,549.00	0.00%	409,549.00
6. Capital Outlay	6000-6999	77,935.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	24,249.00	0.00%	24,249.00	0.00%	24,249.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,716,925.00	(8.27%)	1,574,950.00	57%	1,583,953.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(252,488.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		252,488.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,619,200.00	5.38%	1,706,313.00	4.02%	1,774,907.00
2. Federal Revenues	8100-8299	228,832.00	(22.25%)	177,923.00	0.00%	177,923.00
3. Other State Revenues	8300-8599	1,070,296.00	(19.16%)	865,195.00	0.00%	865,195.00
4. Other Local Revenues	8600-8799	463,300.00	(11.61%)	409,500.00	0.00%	409,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,615.00	0.00%	52,615.00	(62.04%)	19,975.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,434,243.00	(6.48%)	3,211,546.00	1.12%	3,247,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				734,203.00		750,077.00
b. Step & Column Adjustment				15,874.00		11,791.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	734,203.00	2.16%	750,077.00	1.57%	761,868.00
2. Classified Salaries						
a. Base Salaries				724,681.00		745,362.00
b. Step & Column Adjustment				20,681.00		13,730.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	724,681.00	2.85%	745,362.00	1.84%	759,092.00
3. Employee Benefits	3000-3999	804,814.00	.64%	809,993.00	.44%	813,521.00
4. Books and Supplies	4000-4999	94,890.00	(4.11%)	90,993.00	0.00%	90,993.00
5. Services and Other Operating Expenditures	5000-5999	890,446.00	(7.93%)	819,810.00	0.00%	819,810.00
6. Capital Outlay	6000-6999	123,790.00	(62.96%)	45,855.00	0.00%	45,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,428.00	0.00%	49,428.00	0.00%	49,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,422,252.00	(3.24%)	3,311,518.00	.88%	3,340,567.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		11,991.00		(99,972.00)		(93,067.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,046,255.00		5,058,246.00		4,958,274.00
2. Ending Fund Balance (Sum lines C and D1)		5,058,246.00		4,958,274.00		4,865,207.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	462,000.00		462,000.00		462,000.00
2. Unassigned/Unappropriated	9790	4,503,261.00		4,403,289.00		4,310,222.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,058,246.00		4,958,274.00		4,865,207.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	462,000.00		462,000.00		462,000.00
c. Unassigned/Unappropriated	9790	4,503,261.00		4,403,289.00		4,310,222.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,965,261.00		4,865,289.00		4,772,222.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		145.09%		146.92%		142.86%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		3,422,252.00		3,311,518.00		3,340,567.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,422,252.00		3,311,518.00		3,340,567.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,422,252.00		3,311,518.00		3,340,567.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		171,112.60		165,575.90		167,028.35
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		171,112.60		165,575.90		167,028.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

First Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					52,615.00	0.00		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	6,615.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
300 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
350 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
400 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
530 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
560 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
570 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
610 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
620 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
630 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
660 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
670 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
710 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
730 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
760 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
950 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

First Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7360				
TOTALS	0.00	0.00	0.00	0.00	52,615.00	52,615.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	.01	.01	0.0%	Met
1st Subsequent Year (2023-24)	.02	.02	0.0%	Met
2nd Subsequent Year (2024-25)	.02	.02	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2022-23)	412.17	412.17	0.0%	Met
1st Subsequent Year (2023-24)	412.17	412.17	0.0%	Met
2nd Subsequent Year (2024-25)	412.17	412.17	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2022-23)	15.99	15.99	0.0%	Met
1st Subsequent Year (2023-24)	15.99	15.99	0.0%	Met
2nd Subsequent Year (2024-25)	15.99	15.99	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:

(required if NOT met)

2. **CRITERION: LCFF Revenue**

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue			Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption (Fonn 01CS, Item 2C)	First Interim	Projected Year Totals		
Current Year (2022-23)	1,819,200.00	1,619,200.00	1,619,200.00	0.0%	Met
1st Subsequent Year (2023-24)	1,706,313.00	1,706,313.00	1,706,313.00	0.0%	Met
2nd Subsequent Year (2024-25)	1,774,907.00	1,774,907.00	1,774,907.00	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2022-23)	2,031,857.00	2,263,698.00	11.4%	Not Met
1st Subsequent Year (2023-24)	2,058,949.00	2,305,432.00	12.0%	Not Met
2nd Subsequent Year (2024-25)	2,082,746.00	2,334,481.00	12.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Increase in salaries and statutory benefits for current year and both out years are due to additional staffing added for learning loss, mental health services and other services. The Increase also includes anticipated step and column adjustments for the increased staffing.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

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

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

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

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

Explanations must be entered for each category if the percent change for any year exceeds the county of fice's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2022-23)	159,842.00	228,832.00	43.2%	Yes
1st Subsequent Year (2023-24)	159,842.00	177,923.00	11.3%	Yes
2nd Subsequent Year (2024-25)	159,842.00	177,923.00	11.3%	Yes

Explanation: (required if Yes) The current year federal revenue includes prior year carry over funding. Both out years have had revenues removed that are not anticipated to continue in the out years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	855,070.00	1,070,296.00	25.2%	Yes
1st Subsequent Year (2023-24)	855,070.00	865,195.00	1.2%	No
2nd Subsequent Year (2024-25)	855,070.00	865,195.00	1.2%	No

Explanation: (required if Yes) The current year state revenue includes prior year carry over funding. Both out years have had revenues removed that are not anticipated to continue in the out years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	409,500.00	463,300.00	13.1%	Yes
1st Subsequent Year (2023-24)	409,500.00	409,500.00	0.0%	No
2nd Subsequent Year (2024-25)	409,500.00	409,500.00	0.0%	No

Explanation: (required if Yes) The current year includes a one time award that is not anticipated to continue into the out years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	70,661.00	94,890.00	34.3%	Yes
1st Subsequent Year (2023-24)	70,661.00	90,993.00	28.8%	Yes
2nd Subsequent Year (2024-25)	70,661.00	90,993.00	28.8%	Yes

Explanation: (required if Yes) The current year books and supplies expenditures include those that are for restricted resource purposes. The restricted revenues that are not anticipated to continue in the out years have been removed from both out year expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	604,448.00	890,446.00	47.3%	Yes
1st Subsequent Year (2023-24)	604,448.00	819,810.00	35.6%	Yes
2nd Subsequent Year (2024-25)	604,448.00	819,810.00	35.6%	Yes

Explanation: (required if Yes) The increase in services and other operating expenditures in the current budget year are due to carry over from prior year revenue sources that are not anticipated to continue in the out years. Some additional funding sources have also increased the planned expenditures in the 1st and 2nd subsequent out years that are anticipated to continue.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2022-23)	1,424,412.00	1,762,428.00	23.7%	Not Met
1st Subsequent Year (2023-24)	1,424,412.00	1,452,618.00	2.0%	Met
2nd Subsequent Year (2024-25)	1,424,412.00	1,452,618.00	2.0%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	675,109.00	985,336.00	46.0%	Not Met
1st Subsequent Year (2023-24)	675,109.00	910,803.00	34.9%	Not Met
2nd Subsequent Year (2024-25)	675,109.00	910,803.00	34.9%	Not Met

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

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

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

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

The current year federal revenue includes prior year carry over funding. Both out years have had revenues removed that are not anticipated to continue in the out years.

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

The current year state revenue includes prior year carry over funding. Both out years have had revenues removed that are not anticipated to continue in the out years.

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

The current year includes a one time award that is not anticipated to continue into the out years.

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

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

The current year books and supplies expenditures include those that are for restricted resource purposes. The restricted revenues that are not anticipated to continue in the out years have been removed from both out year expenditures.

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

The increase in services and other operating expenditures in the current budget year are due to carry over from prior year revenue sources that are not anticipated to continue in the out years. Some additional funding sources have also increased the planned expenditures in the 1st and 2nd subsequent out years that are anticipated to continue.

5. **CRITERION: Facilities Maintenance**

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	47,290.89	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		0.00	

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

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

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

6. CRITERION: Deficit Spending

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

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	14.51%	146.9%	142.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	48.4%	49.0%	47.6%

8B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b. Current Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)	0.00		

8C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	264,479.00	1,705,327.00	N/A	Met
1st Subsequent Year (2023-24)	(99,972.00)	1,736,568.00	5.8%	Met
2nd Subsequent Year (2024-25)	(93,067.00)	1,756,614.00	5.3%	Met

8D. Comparison of County Office Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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

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

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2022-23)	5,058,246.00	Met
1st Subsequent Year (2023-24)	4,958,274.00	Met
2nd Subsequent Year (2024-25)	4,865,207.00	Met

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

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

1a. **STANDARD MET -** Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. **CASH BALANCE STANDARD:** Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	5,058,246.28	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$75,000 (greater of)	0 to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000 to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000 to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	3,422,252.00	3,311,518.00	3,340,567.00
County Office's Reserve Standard Percentage Level:	5%	5%	5%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,422,252.00	3,311,518.00	3,340,567.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	3,422,252.00	3,311,518.00	3,340,567.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	171,112.60	165,575.90	167,028.35
6. Reserve Standard - by Amount (From percentage level chart above)	75,000.00	75,000.00	75,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	171,112.60	165,575.90	167,028.35

8B. Calculating the County Office's Available Reserve Amount

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Reserve Amounts (Unrestricted resources 0000-1999 except line 4)			
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	462,000.00	462,000.00	462,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,503,261.00	4,403,289.00	4,310,222.00
4. County School Service Fund - Negative Ending Balances In Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	4,965,261.00	4,865,289.00	4,772,222.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	145.09%	146.92%	142.86%
County Office's Reserve Standard (Section 8A, Line 7):	171,112.60	165,575.90	167,028.35
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

1a STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1.

Contingent Liabilities

1a.

Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b.

If Yes, identify the liabilities and how they may impact the budget:

S2.

Use of One-time Revenues for Ongoing Expenditures

1a.

Does your county office have ongoing county special services fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b.

If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3.

Temporary Interfund Borrowings

1a.

Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

No

1b.

If Yes, identify the interfund borrowings:

S4.

Contingent Revenues

1a.

Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

1b.

If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

The current year end 1st subsequent out year have forest reserve funds that have been approved for these two fiscal years. The funding has been removed from the 2nd subsequent out year as these funds have not yet been approved by the government to continue beyond the current end 1st subsequent out year. These funds are heavily relied upon for operations to continue to provide services to students.

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

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

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

DATA ENTRY: Budget Adoption data that exists will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(213,038.00)	(167,373.00)	-21.4%	(45,665.00)	Not Met
1st Subsequent Year (2023-24)	(222,865.00)	(533,896.00)	139.6%	311,031.00	Not Met
2nd Subsequent Year (2024-25)	(231,130.00)	(542,899.00)	134.9%	311,769.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	52,722.00	52,615.00	-.2%	(107.00)	Met
1st Subsequent Year (2023-24)	52,722.00	52,615.00	-.2%	(107.00)	Met
2nd Subsequent Year (2024-25)	20,331.00	19,975.00	-1.8%	(356.00)	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county of office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The one-time awards from COVID relief funding from State and Federal sources have helped the County pay for services to those students. These services would otherwise have had to be paid for through the contribution from the general fund, unrestricted sources. As the COVID relief funding is spent more expenditures must be covered by the unrestricted general fund in order to provide these services to students. The need for services has greatly increased and we are providing as much as possible to those in the greatest of need.

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

Explanation:
(required if NOT met)

The current budget year and first out year all have Forest Reserve funding included in the budgeted transfers-in. This funding has not been approved to continue into the second out year and has been removed as a revenue source.

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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information:
(required if YES)

56. Long-term Commitments

Identify all existing and new multiyear commitments* and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

*Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund, Unrestricted		26,469
Other Long-term Commitments (do not include OPEB):				
TOTAL:				26,469

Type of Commitment (continued):	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	21,855	26,469	0	0
Other Long-term Commitments (continued):				
Total Annual Payments:	21,855	26,469	0	0
Has total annual payment increased over prior year (2021-22)	Yes		No	

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

57. Unfunded Liabilities

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

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

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

1 a. Does your county of fice provide postemployment benefits other then pensions (OPEB)? (if No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2 OPEB Liabilities

a. Total OPEB liability

	Budget Adoption (Form 01CS, Item S7A)	First Interim
	103,374.00	103,374.00
	0.00	0.00
	103,374.00	103,374.00
	Actuarial	Actuarial
	Jun 30, 2018	Jun 30, 2018

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

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

3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
	13,703.00	13,703.00
	13,703.00	13,703.00
	13,703.00	13,703.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	0.00	0.00
	0.00	0.00
	0.00	0.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	70,144.00	70,144.00
	52,608.00	52,608.00
	35,072.00	35,072.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	4.00	4.00
	3.00	3.00
	2.00	2.00

4. Comments:

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

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

1 a. Does your county or office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/e

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

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

b. Amount contributed (funded) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multi-year agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

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

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

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	5.5	6.5	6.5	6.5

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date: []

End Date: []

4. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year

--	--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

[]

Negotiations Not Settled

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

[]

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

6. Amount included for any tentative salary schedule increases

--	--	--	--

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

--	--	--	--

2. Total cost of H&W benefits

--	--	--	--

3. Percent of H&W cost paid by employer

--	--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--	--

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

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

--	--	--	--

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

--	--	--	--

If Yes, explain the nature of the new costs:

[]

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

Certificated (Non-management) - Other

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

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATAENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	101	130	130	130

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[Empty Box]

3. Period covered by the agreement:

Begin Date: [Empty Box]

End Date: [Empty Box]

4. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[Empty Box]

Negotiations Not Settled

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

[Empty Box]

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

6. Amount included for any tentative salary schedule increases

--	--	--

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

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

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

[Empty Box]

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

[Empty Box]

If Yes, explain the nature of the new costs:

[Empty Box]

Classified (Non-management) Step and Column Adjustments

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

1. Are step & column adjustments included in the interim and MYPs?

--	--	--

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

--	--	--

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Yes

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	5.8	5.8	5.8	5.8

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

Negotiations Subject to Budget Adoption

2. Salary settlement:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

Total cost of salary settlement

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

Negotiations Not Settled

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

[]

4. Amount included for any tentative salary schedule increases

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Status of Other Funds

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

59A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

2.

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

N/A

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

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

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

Comments:
(optional)

N/A

End of County Office First Interim Criteria and Standards Review

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									60.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	35,216.00	0.00	70,340.00	0.00	43,236.00	201,346.00		350,138.00
2000-2999	Classified Salaries	11,520.00	0.00	0.00	0.00	8,604.00	175,536.00		195,660.00
3000-3999	Employee Benefits	14,457.00	0.00	25,928.00	0.00	22,424.00	206,331.00		269,140.00
4000-4999	Books and Supplies	31,359.00	0.00	0.00	0.00	1,309.00	1,461.00		34,129.00
5000-5999	Services and Other Operating Expenditures	108,458.00	0.00	559.00	0.00	60,976.00	171,218.00		341,211.00
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	201,010.00	0.00	96,827.00	0.00	136,549.00	755,892.00	0.00	1,190,278.00
7310	Transfers of Indirect Costs	15,782.00	0.00	0.00	0.00	508.00	3,521.00		19,811.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	15,782.00	0.00	0.00	0.00	508.00	3,521.00	0.00	19,811.00
	TOTAL COSTS	216,792.00	0.00	96,827.00	0.00	137,057.00	759,413.00	0.00	1,210,089.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	35,216.00	0.00	0.00	0.00	0.00	65,956.00		101,172.00
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	14,457.00	0.00	0.00	0.00	825.00	144,757.00		160,039.00
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	98,897.00	0.00	0.00	0.00	60,000.00	171,218.00		330,115.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	183,523.00	0.00	0.00	0.00	65,627.00	541,796.00	0.00	790,946.00
7310	Transfers of Indirect Costs	15,782.00	0.00	0.00	0.00	0.00	0.00		15,782.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	15,782.00	0.00	0.00	0.00	0.00	0.00	0.00	15,782.00
	TOTAL BEFORE OBJECT 8980	199,305.00	0.00	0.00	0.00	65,627.00	541,796.00	0.00	806,728.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
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								966,995.00
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	16,555.00		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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	16,555.00	0.00	16,555.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	16,555.00	0.00	16,555.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures 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)								7,106.00
	TOTAL COSTS								183,928.00

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

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									60.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	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	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	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	0.00
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	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	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	0.00
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	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	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	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	0.00
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	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	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	0.00
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	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	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

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

SELPA: Sierra County (AW)

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

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

Marlene Mongolo, SELPA Director, Retired in 1617 - Salary & Benefits

	State and Local	Local Only
	85,515.26	
Total exempt reductions	85,515.26	0.00

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.

**First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Sierra County (AW)

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].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	_____
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)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

If (b) is greater than (a).

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).	_____	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(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:

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: **Sierra County (AW)**

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation

- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

	Column A	Column B	Column C
Projected Exps. (LP-I Worksheet)		Actual Expenditures Comparison Year	
FY 2022-23		FY14/15	Difference (A - B)
	1,210,089.00		
	243,094.00		
	966,995.00	469,747.00	
		0.00	
		469,747.00	
		85,515.26	
		0.00	
	966,995.00	384,231.74	582,763.26

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.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources

	Projected Exps. FY 2022-23	Comparison Year FY14/15	Difference
	1,210,089.00		
	243,094.00		

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Sierra County (AW)

c. Expenditures paid from state and local sources	966,995.00	469,747.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>469,747.00</u>	
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	<u>966,995.00</u>	<u>384,231.74</u>	
d. Special education unduplicated pupil count	60.00	38.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>16,116.58</u>	<u>10,111.36</u>	<u>6,005.22</u>

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.

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2022-23	Comparison Year FY14/15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	183,928.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>45,088.00</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>183,928.00</u>	<u>45,088.00</u>	<u>138,840.00</u>

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

	Projected Exps. FY 2022-23	Comparison Year FY14/15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	183,928.00	111,940.00	

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA:	Sierra County (AW)			
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		111,940.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	183,928.00	111,940.00	
	b. Special education unduplicated pupil count	60.00	38.00	
	c. Per capita local expenditures (B2a/B2b)	3,065.47	2,945.79	119.68

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
Director of Business Services/CBO
Title

(530) 993-1660
Telephone Number
ngriesert@spjusd.org
E-mail Address

SELPA:

Sierra County (AW)

Object Code	Description	Sierra County Office of Education (AW00)	Sierra-Plumas Joint Unified (AW01)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources					
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 COSTS	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources					
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

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Sierra County (AW)

Object Code	Description	Sierra County Office of Education (AW00)	Sierra-Plumas Joint Unified (AW01)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources					
1000-1999	Certificated Salaries				0.00
20002999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

Sierra County Special Education

2021-2022 School Accountability Report Card

(Published During the 2022-2023 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>

For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2022-23 School Contact Information

School Name	Sierra County Special Education
Street	109 Beckwith Street
City, State, Zip	Loyalton, CA 96118
Phone Number	530-993-1660
Principal	Heidi Bethke
Email Address	hbethke@spjUSD.org
School Website	
County-District-School (CDS) Code	46104626077267

2022-23 District Contact Information

District Name	Sierra County Office of Education
Phone Number	530-993-1660
Superintendent	James Berardi
Email Address	jberardi@spjUSD.org
District Website Address	www.sierracountyofficeofeducation.org

2022-23 School Overview

Our mission is to provide a primary education with a goal of all children achieving literacy. We provide children with the tools to encourage their total development, enhance their self-esteem and realize their potential in a safe, secure environment.

Sierra County Office of Education Special Education serves Sierra-Plumas Joint Unified School District students. Please see individual Sierra-Plumas Joint Unified School District school sites' School Accountability Report Card for more detail.

Sierra County Office of Education students include students who attend school in the State of Nevada and are reported as out-of-state students. Therefore, no data is reflected for those students in this report.

Sierra County Special Education student population is fewer than 10, therefore no data is reflected for those students in this report. Students attending Sierra-Plumas Joint Unified School District are listed under the enrollment of their respective schools.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
Total Teaching Positions						

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
Total Teaching Positions						

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers		
Misassignments		
Vacant Positions		
Total Teachers Without Credentials and Misassignments		

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		
Local Assignment Options		
Total Out-of-Field Teachers		

2021-22 Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)		

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2022-23 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Sierra County Office of Education Special Education serves Sierra-Plumas Joint Unified School District students. Those students use textbooks issued by their school of enrollment. Please see the sections on Textbooks within the individual Sierra-Plumas school sites' School Accountability Report Card for more detail.

Year and month in which the data were collected

N/A

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts			n/a
Mathematics			n/a
Science			n/a
History-Social Science			n/a

Foreign Language			n/a
Health			n/a
Visual and Performing Arts			n/a
Science Laboratory Equipment (grades 9-12)			n/a

School Facility Conditions and Planned Improvements

To determine the condition of our facilities, our district performs an annual inspection using the Facilities Inspection Tool which is issued by the Office of Public School Construction. Based on that survey we've answered the questions you see on this report. Please note that the information reflects the condition of our building as of the date of the report. Since that time, those conditions may have changed.

Year and month of the most recent FIT report October 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer			X	Mech/HVAC
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
4. **College and Career Ready**
The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2020-21 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-21 school year to other school years.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
English Language Arts/Literacy (grades 3-8 and 11)	N/A		N/A		N/A	
Mathematics (grades 3-8 and 11)	N/A		N/A		N/A	

2021-22 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2021-22 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

For any 2020–21 data cells with N/T values indicate that this school did not test students using the CAASPP for Science.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Science (grades 5, 8 and high school)						

2021-22 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2021-22 Career Technical Education Programs

Sierra County Office of Education Special Education serves Sierra-Plumas Joint Unified School District students. Please see the Sierra-Plumas Joint Unified School District individual school sites' School Accountability Report Card for more detail.

2021-22 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2021-22 Pupils Enrolled in Courses Required for UC/CSU Admission	
2020-21 Graduates Who Completed All Courses Required for UC/CSU Admission	

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2021-22 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. Due to changes to the 2021-22 PFT administration, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2022-23 Opportunities for Parental Involvement

Sierra County Office of Education welcomes parental involvement. This process is altered each year in accordance with student attendance, parent schedules and district school parent involvement activities. Parents are most involved with their children at their individual sites.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2019-20	School 2020-21	School 2021-22	District 2019-20	District 2020-21	District 2021-22	State 2019-20	State 2020-21	State 2021-22
Dropout Rate									
Graduation Rate									

2021-22 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2021-22 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-20 suspensions and expulsions rate data are not comparable to other year data because the 2019-20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-20 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
Suspensions			
Expulsions			

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Suspensions						
Expulsions						

2021-22 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

2022-23 School Safety Plan

Sierra County Office of Education is situated in a small rural town. Staff members remain vigilant during school breaks and before and after school each day. Being very small and intimate, the staff is very familiar with all of the parents, guardians and other family members of the children. The school building is situated securely between Loyalton Elementary School and the District Office Complex. All visitors are asked to check in at the school office, and regular school volunteers are screened. Our Safety Plan is based on the National Emergency Management System and is reviewed by the Board of Education annually. The plan covers emergency action procedures and general crisis management for potential situations in the classroom, outside the building and while on school buses. The School Safety Plan is reviewed annually by the administrators and the Board of Education. The school runs practice safety drills (fire, earthquake, intruder) several times a year on a surprise basis to monitor the effectiveness of each drill. This includes a week-long safety training for all staff and students.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2019-20 Secondary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2021-22 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2021-22 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	

2020-21 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2020-21 expenditures per pupil and average teach salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	n/a	n/a	n/a	n/a
District	N/A	N/A	n/a	66,634.46
Percent Difference - School Site and District	N/A	N/A	n/a	n/a
State	N/A	N/A	23,089	62,267
Percent Difference - School Site and State	N/A	N/A	n/a	n/a

2021-22 Types of Services Funded

Sierra County Office of Education Special Education serves Sierra-Plumas Joint Unified School District students. Please see the Sierra-Plumas Joint Unified School District individual school sites' School Accountability Report Card for more detail.

2020-21 Teacher and Administrative Salaries

This table displays the 2020-21 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

2021-22 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
Total AP Courses Offered Where there are student course enrollments of at least one student.	

Professional Development

In conjunction with Sierra-Plumas Joint Unified School District, a Professional Learning Community (PLC) was implemented and meets regularly throughout the school year (typically 2 full days before students arrive on campus in the fall, additional full days as scheduled, and the remainder are partial days on Wednesdays with Early Release). The primary focus is the utilization of technology in order to increase student achievement. Please see the Sierra-Plumas Joint Unified School District individual school sites' School Accountability Report Card for more detail.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2020-21	2021-22	2022-23
Number of school days dedicated to Staff Development and Continuous Improvement	43	40	40

Board Bylaws**Bylaw 9320: Meetings And Notices**

Meetings of the Governing Board are conducted for the purpose of accomplishing district business. In accordance with state open meeting laws (Brown Act), the Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, Board meetings shall provide opportunities for questions and comments by members of the public. All meetings shall be conducted in accordance with law and the Board's bylaws, policies, and administrative regulations.

(cf. 9321 - Closed Session)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

A Board meeting exists whenever a majority of Board members gather at the same time and location, including teleconference location as permitted by Government Code 54953, to hear, discuss, deliberate, or take action upon any item within the subject matter jurisdiction of the Board or district. (Government Code 54952.2)

A majority of the Board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, including social media and other electronic communications, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

However, an employee or district official may engage in separate conversations or communications with Board members in order to answer questions or provide information regarding an item within the subject matter jurisdiction of the Board, as long as that employee or district official does not communicate the comments or position of any Board members to other Board members. (Government Code 54952.2)
(cf. 9012 - Board Member Electronic Communications)

In order to help ensure the participation of individuals with disabilities at Board meetings, the Superintendent or designee shall provide appropriate disability-related accommodations or modifications upon request in accordance with the Americans with Disabilities Act. (Government Code 54953.2, 54954.1, 54954.2)

Regular Meetings

The Board shall hold one regular meeting each month. Sierra County Board of Education regular meetings shall be held at 6:00pm on the second Tuesday of each month with the exception of June and December. The Sierra-Plumas Joint Unified School District Governing Board regular meetings shall be held immediately following the Sierra County Office of Education regular meetings. Meetings will be held at Sierra County Office of Education or Downieville Schools, alternating each month.

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public and on the district's web site. (Government Code 54954.2)
(cf. 1113 - District and School Web Sites)

Whenever agenda materials relating to an open session of a regular meeting are distributed to the Board less than 72 hours before the meeting, the Superintendent or designee shall make the materials available for public inspection at a public office or location designated for that purpose at the time the materials are distributed to all or a majority of the Board. (Government Code 54957.5)
(cf. 1340 - Access to District Records)

Special Meetings

Special meetings of the Board may be called at any time by the presiding officer or a majority of the Board members. However, a special meeting shall not be called regarding the salary, salary schedule, or other compensation of the Superintendent, assistant superintendent, or other management employee as described in Government Code 3511.1. (Government Code 54956)

(cf. 2121 - Superintendent's Contract)

Written notice of special meetings shall be delivered personally or by any other means to all Board members and the local media who have requested such notice in writing. The notice also shall be posted on the district's web site. The notice shall be received at least 24 hours before the time of the meeting. The notice shall also be posted at least 24 hours before the meeting in a location freely accessible to the public. The notice shall specify the time and location of the meeting and the business to be transacted or discussed. No other business shall be considered at this meeting. (Education Code 35144; Government Code 54956)

Any Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the clerk or secretary of the Board or by being present at the meeting at the time it convenes. (Education Code 35144; Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the Board concerning any item that has been described in the meeting notice, before or during the item's consideration. (Government Code 54954.3)

Emergency Meetings

In the case of an *emergency situation* for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board may hold an emergency meeting without complying with the 24-hour notice and/or 24-hour posting requirement for special meetings pursuant to Government Code 54956. The Board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

An *emergency situation* means either of the following: (Government Code 54956.5)

1. An emergency, which shall be defined as a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board
(cf. 4141.6/4241.6 - Concerted Action/Work Stoppage)
2. A dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring the Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the Board
(cf. 3516 - Emergencies and Disaster Preparedness Plan)

Except in the case of a dire emergency, the Board president or designee shall give notice of the emergency meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. All telephone numbers provided by the media in the most recent request for notification must be exhausted. If telephone services are not functioning, the notice requirement of one hour is waived and, as soon after the meeting as possible, the Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the Board. In the case of a dire emergency, the Board president or designee shall give such notice at or near the time notification is given to the other members of the Board about the meeting. (Government Code 54956.5)

The minutes of the meeting, a list of persons the Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

Adjourned/Continued Meetings

The Board may adjourn/continue any regular or special meeting to a later time and location that shall be specified in the order of adjournment. Less than a quorum of the Board may adjourn such a meeting. If no Board members are present, the secretary or the clerk may declare the meeting adjourned to a later time and place and shall give notice in the same manner required for special meetings. (Government Code 54955)

Within 24 hours after the time of adjournment, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the place where the meeting was held. (Government Code 54955)

Study Sessions, Retreats, Public Forums, and Discussion Meetings

The Board may occasionally convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public.

The Board may also convene a retreat or discussion meeting to discuss Board roles and relationships.

(cf. 2000 - Concepts and Roles)

(cf. 2111 - Superintendent Governance Standards)

(cf. 9000 - Role of the Board)

(cf. 9005 - Governance Standards)

(cf. 9400 - Board Self-Evaluation)

Public notice shall be given in accordance with law when a quorum of the Board is attending a study session, retreat, public forum, or discussion meeting. All such meetings shall comply with the Brown Act and shall be held in open session and within district boundaries. Action items shall not be included on the agenda for these meetings.

Other Gatherings

Attendance by a majority of Board members at any of the following events is not subject to the Brown Act provided that a majority of the Board members do not discuss specific district business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to school board members
2. An open, publicized meeting organized by a person or organization other than the district to address a topic of local community concern
3. An open and noticed meeting of another body of the district
4. An open and noticed meeting of a legislative body of another local agency
5. A purely social or ceremonial occasion
6. An open and noticed meeting of a standing committee of the Board, provided that the Board members who are not members of the standing committee attend only as observers
(cf. 9130 - Board Committees)

Individual contacts or conversations between a Board member and any other person are not subject to the Brown Act. (Government Code 54952.2)

Location of Meetings

Meetings shall not be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135. In addition, meetings shall not be held in a facility which is inaccessible to individuals with disabilities or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)
(cf. 0410 - Nondiscrimination in District Programs and Activities)

Meetings shall be held within district boundaries, except to do any of the following: (Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the district is a party
2. Inspect real or personal property which cannot conveniently be brought into the district, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law
4. Meet in the closest meeting facility if the district has no meeting facility within its boundaries or if its principal office is located outside the district
5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the district over which the state or federal officials have jurisdiction
6. Meet in or near a facility owned by the district but located outside the district, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the district's legal counsel for a closed session on pending litigation, when doing so would reduce legal fees or costs
8. Attend conferences on nonadversarial collective bargaining techniques
9. Interview residents of another district regarding the Board's potential employment of an applicant for Superintendent of the district
10. Interview a potential employee from another district

Meetings exempted from the boundary requirements, as specified in items #1-10 above, shall still be subject to the notice and open meeting requirements for regular and special meetings when a quorum of the Board attends the meeting.

If a fire, flood, earthquake, or other emergency renders the regular meeting place unsafe, meetings shall be held for the duration of the emergency at a location designated by the Board president or designee, who shall so inform all news media who have requested notice of special meetings by the most rapid available means of communication. (Government Code 54954)

Teleconferencing

A teleconference is a meeting of the Board in which Board members are in different locations, connected by electronic means through audio and/or video. (Government Code 54953)

The Board may use teleconferences for all purposes in connection with any meeting within the Board's subject matter jurisdiction. All votes taken during a teleconference meeting shall be by roll call. (Government Code 54953)

During the teleconference, at least a quorum of the members of the Board shall participate from locations within district boundaries. (Government Code 54953)
Agendas shall be posted at all teleconference locations and shall list all teleconference locations whenever they are posted elsewhere. Additional teleconference locations may be provided to the public. (Government Code 54953)

All teleconference locations shall be accessible to the public. All teleconferenced meetings shall be conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the Board, including the right of the public to address the Board directly at each teleconference location. (Government Code 54953)

Teleconferencing During a Proclaimed State of Emergency

The Board may conduct Board meetings by teleconference without posting agendas at all teleconference locations, identifying teleconference locations in meeting notices and agendas, allowing public access to each teleconference location, providing an opportunity for members of the public to address the Board directly at each teleconference location, and ensuring that at least a quorum of the Board participate from locations within district boundaries, during a proclaimed state of emergency pursuant to Government Code 8625-8629 in any of the following circumstances: (Government Code 54953)

1. State or local officials have imposed or recommended measures to promote social distancing
2. For the purpose of determining, by majority vote, whether as the result of the emergency meeting in person would present imminent risks to the health or safety of attendees
3. When it has been determined, by majority vote as described in Item #2 above, that as a result of the emergency meeting in person would present imminent risks to the health or safety of attendees

To conduct a teleconference meeting for these purposes the following requirements shall be satisfied: (Government Code 54953)

1. The notice and agenda shall be given and posted as otherwise required by the Brown Act
2. The notice and agenda of the meeting shall specify the means by which members of the public may access the meeting and offer public comments, including via a call-in or internet-based service option

Members of the public may be required to register to log in to a meeting when making public comments through an internet web site or other online platform that is operated by a third-party and not under the control of the Board.

3. Members of the public shall be allowed to access the meeting, and the agenda shall provide an opportunity for members of the public to address the Board directly pursuant to Government Code 54954.3

4. Members of the public shall not be required to submit public comments in advance of a Board meeting and shall be provided an opportunity to address the Board and offer comments in real time
5. Public comment periods shall not be closed until the timed public comment period, if such is offered by the Board, has elapsed or, if not timed, until a reasonable amount of time per agenda item has been allowed
6. If during a Board meeting a disruption occurs which prevents the district from broadcasting the meeting to members of the public or for members of the public to offer public comments, the Board shall take no further action on any agenda item until public access via the call-in or internet-based service option to the meeting is restored
(cf. 9323.2 - Actions by the Board)

The district may, in its discretion, provide a physical location from which the public may attend or comment. (Government Code 54953)

The Board may continue to conduct meetings by teleconference, as specified above for teleconferencing during proclaimed states of emergency, by a majority vote finding within 30 days after teleconferencing for the first time, and every 30 days thereafter, that either: (Government Code 54953)

1. The state of emergency continues to directly impact the ability of the Board to meet safely in person
2. State or local officials continue to impose or recommend measures to promote social distancing

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

Bylaw adopted: November 13, 2007

revised: January 13, 2009

revised: December 13, 2011

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revised: October 8, 2013

revised: August 11, 2015

revised: December 13, 2016

revised: January 17, 2017

revised: January 12, 2021

revised: March 08, 2022

CSBA POLICY GUIDE SHEET – December 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.

Board Policy 4118 – Dismissal/Suspension/Disciplinary Action *(Certificated Staff)*

Policy updated to reflect **NEW COURT DECISION** (Kennedy v. Bremerton School District), in which the U.S. Supreme Court held that the district's decision not to rehire a high school coach who refused to follow district direction to refrain from offering prayers openly in the presence of students after football games, violated the employee's free exercise and free speech rights. Policy also updated to include language formerly in AR that prohibits the disciplining of any employee for protecting a student who is exercising a free speech or press right.

Administrative Regulation 4118 - Dismissal/Suspension/Disciplinary Action *(Certificated Staff)*

Regulation updated to move, from AR to BP, material which prohibits the disciplining of an employee for acting to protect a student's right to free speech or press, and to make clarifying changes throughout.

Board Policy 4216 – Probationary/Permanent Status *(Classified Staff)*

Policy updated to reflect **NEW LAW (AB 486, 2021)** which requires full-time district police officers, and public safety dispatchers as specified, to serve in a probationary status for not less than one year from the date of appointment to the full-time position in order to receive permanent classified service status, and **NEW LAW (SB 874, 2022)** which extends to districts that have adopted the merit system the requirement that a permanent employee who accepts a promotion and fails to complete the probationary period for that promotional position be employed in the classification from which the employee was promoted.

Board Policy 4218 - Dismissal/Suspension/Disciplinary Action *(Classified Staff)*

Policy updated to reflect **NEW COURT DECISION** (Kennedy v. Bremerton School District), in which the U.S. Supreme Court held that the district's decision not to rehire a high school coach who refused to follow district direction to refrain from offering prayers openly in the presence of students after football games, violated the employee's free exercise and free speech rights. Policy also updated to include language formerly in AR that prohibits the disciplining of any employee for protecting a student who is exercising a free speech or press right, and to clarify language within the "Procedures for Serious Disciplinary Proceedings" section.

Administrative Regulation 4218 - Dismissal/Suspension/Disciplinary Action *(Classified Staff)*

Regulation updated to move, from AR to BP, material which prohibits the disciplining of an employee for acting to protect a student's right to free speech or press, and to make clarifying changes throughout.

Board Policy 4119.1/4219.1/4319.2 – Civil and Legal Rights *(All Staff)*

Policy updated to reflect **NEW COURT DECISION** (Kennedy v. Bremerton School District), in which the U.S. Supreme Court held that the district's decision not to rehire a high school coach who refused to follow district direction to refrain from offering prayers openly in the presence of students after football games, violated the employee's free exercise and free speech rights. Policy also updated to include types of retaliation prohibited when an employee is acting solely to protect a student engaged in conduct authorized by Education Code 48907 (freedom of speech and press) or 48950 (speech and other communication), and clarify that an employee is prohibited from using official authority status or influence to attempt to intimidate, threaten, coerce, or command another employee for the purpose of interfering with that employee's right to disclose improper governmental activity.

Board Policy 4140/4240/4340 – Bargaining Units *(All Staff)*

Policy updated to reflect **NEW LAW (SB 270, 2021)** which allows a district 20 days to cure a violation of the district’s employee information disclosure obligation when the district is notified by an employee organization, and limits district opportunity to cure a violation that involves the provision of an inaccurate or incomplete list to three times in any 12-month period. Policy also updated to reflect **NEW LAW (SB 191, 2022)** which provides additional obligations for a district when an “inperson orientation” cannot be held by the district. Additionally, policy updated to include heading change from “Access to Employee Orientations” to “Access to New Employee Orientations, and to clarify language in this section and in “Formation of Bargaining Unit” section.

Administrative Regulation 4161.2/4261.2/4361.2 – Personal Leaves *(All Staff)*

Regulation updated to reflect **NEW LAW (SB 294, 2021)** which clarifies that leave of absence granted an employee to serve as an elected officer of an employee organization is in addition to other leaves to which the employee may be entitled by law or agreement and **NEW LAW (AB 1033, 2021)** which defines “parent” to include “parents-in-law.” Regulation also updated to change heading “Legal Duties” to “Leave to Perform Legal Duties” and to make clarifying changes throughout.

Administrative Regulation 4161.5/4261.5/4361.5 – Military Leave *(All Staff)*

Regulation updated to include explanatory notes for the “Pension Plan Service Credit” and “Employment Status” sections, clarify language throughout, and delete dated and unnecessary material.

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

Personnel (Certificated)

Policy 4118: Dismissal/Suspension/Disciplinary Action

CSBA NOTE: The following optional policy and accompanying administrative regulation are subject to collective bargaining and may be deleted or revised by any district whose agreement covers certificated employee suspension and discipline. Pursuant to Government Code 3543.2, the district and the bargaining unit representing certificated employees must, upon request of either party, negotiate causes and procedures for disciplinary action, other than dismissal and suspension beyond 15 days.

For information about dismissal of substitute or temporary employees, see BP 4121 - Temporary/Substitute Personnel.

~~The Board of Education~~The Governing Board expects all employees to perform their jobs satisfactorily, exhibit professional and appropriate conduct, and serve as positive role models both at school and in the community. A certificated employee may be disciplined for conduct or performance in accordance with law, the applicable collective bargaining agreement, Board policy, and administrative regulation.

CSBA NOTE: When disciplining an employee, the district must ensure that all the surrounding facts and circumstances are considered and analyzed within the parameters of any applicable constitutional or legal framework. In Kennedy v. Bremerton School District, the U.S. Supreme Court held that the district violated the employee's protected free exercise and free speech rights when the district did not rehire the employee, a coach, for refusing to follow the district's direction to refrain from kneeling and praying at the 50-yard line immediately after each football game. The district's direction was based on a concern that the employee's prayer violated the district's religious practices policy and could subject the district to an Establishment Clause violation. Notwithstanding that the prayer occurred at a school event and in the presence of students, the court reasoned that the timing and circumstances indicated that the coach's prayers were offered as a private citizen rather than as a district employee. According to the Court, since the prayer, a religious activity, occurred during a period when employees would ordinarily be free to engage in personal secular activities such as speaking with friends, checking email, calling for restaurant reservations, etc., the district's concerns about a possible Establishment Clause violation did not justify restricting the employee's free exercise and free speech rights to engage in a personal religious activity such as offering a prayer. Employee discipline, especially with respect to suspension and dismissal, involves complex legal considerations and districts are advised to consult CSBA District and County Office of Education Legal Services or the district's legal counsel, accordingly.

Disciplinary action shall be based on the particular facts and circumstances involved and the severity of the conduct or performance. An employee's private exercise of personal beliefs and activities, including religious, political, cultural, social, or other beliefs or activities, or lack thereof, shall not be grounds for disciplinary action against the employee, provided that the beliefs or activities do not involve coercion of students or any other violation of law, Board policy, or administrative regulation.

In addition, an employee shall not be suspended, disciplined, reassigned, transferred, dismissed, or otherwise retaliated against solely for acting to protect a student engaged in exercising any free speech or press right authorized by, or for refusing to infringe upon a student's conduct protected pursuant to, Education Code 48907 or 48950.

Disciplinary actions may include, but are not limited to, verbal warnings, written warnings, reassignment, suspension, freezing or reduction of wages, compulsory leave, or dismissal.

The Superintendent or designee shall ensure that disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented.

Suspension/Dismissal Procedures

CSBA NOTE: Education Code 44932 and 44933 specify the causes for which a certificated employee may be suspended without pay or dismissed; see the accompanying administrative regulation.

The Superintendent shall notify the Board whenever ~~he/she believes that~~ there is cause to suspend or dismiss an employee pursuant to Education Code 44932 or 44933.

When the Board finds that there is cause to suspend or dismiss an employee pursuant to Education Code 44932 or 44933, it may formulate a written statement of charges specifying instances of behavior and the acts or omissions constituting the charge, the statutes and rules that the employee is alleged to have violated when applicable, and the

facts relevant to each charge. The Board shall also review any duly signed and verified written statement of charges filed by any other person. (Education Code 44934, 44934.1)

CSBA NOTE: Pursuant to Education Code 44934 and 44934.1, upon the formulation or receipt of a written statement of charges, the Governing Board may notify the employee of the Board's intent to suspend or dismiss the employee.

Based on the written statement of charges, the Board may, upon majority vote, give notice to the employee of ~~the Board's~~ intention to suspend or dismiss ~~him/her/the~~ employee at the expiration of 30 days from the date the notice is served. (Education Code 44934, 44934.1)

CSBA NOTE: Prior to serving the notice of suspension or dismissal, Education Code 44938 requires that, when the charge involves unsatisfactory performance or unprofessional conduct, the employee must be given time to correct the performance or conduct as provided in the following two paragraphs. According to Crowl v. Commission on Professional Competence, when the employee fully remediates the misconduct specified in the written notice, no disciplinary action may be taken. The Crowl decision did not address what could be done when the misconduct specified in the notice reoccurs. Because the lack of further misconduct may not necessarily be equal to full remediation, appropriate disciplinary action should be determined on a case-by-case basis in consultation with legal counsel and the collective bargaining agreement.

Prior to serving a suspension or dismissal notice that includes a charge of unsatisfactory performance, the district shall give the employee written notice of the unsatisfactory performance that specifies the nature of the unsatisfactory performance with such specific instances of behavior and with such particularity as to furnish the employee an opportunity to correct ~~his/her/the~~ faults and overcome the grounds for any unsatisfactory performance charges and, if applicable, that includes the evaluation made pursuant to Education Code 44660-44665. The written notice of the unsatisfactory performance shall be provided at least 90 days prior to the filing of the suspension or dismissal notice or prior to the last one-fourth of the school days in the year. (Education Code 44938)

Prior to serving a suspension or dismissal notice that includes a charge of unprofessional conduct, the district shall give the employee written notice that describes the nature of the unprofessional conduct with such specific instances of behavior and with such particularity as to furnish the employee an opportunity to correct ~~his/her/the~~ faults and overcome the grounds for any unprofessional conduct charges and, if applicable, that includes the evaluation made pursuant to Education Code 44660-44665. The written notice of the unprofessional conduct shall be provided at least 45 days prior to the filing of the suspension or dismissal notice. (Education Code 44938)

CSBA NOTE: Education Code 44936 allows a suspension or dismissal notice to be given at any time of year, except when the charge is unsatisfactory performance in which case the notice must be given during the instructional year. Education Code 44936 also requires any written notice given during the instructional year to be served personally or by mail, whereas notices outside of the instructional year must be served personally upon the employee.

Except for notices that only include charges of unsatisfactory performance, the written suspension or dismissal notice may be served at any time of year. Such notice shall be served upon the employee personally if given outside of the instructional year or, if given during the instructional year, may be

served personally or by registered mail to the employee's last known address. Notices with a charge of unsatisfactory performance shall be given only during the instructional year of the school site where the employee is physically employed, and may be served personally or by registered mail to the employee's last known address. (Education Code 44936)

If an employee has been served notice and demands a hearing pursuant to Government Code 11505 and 11506, the Board shall either rescind its action or schedule a hearing on the matter. (Education Code 44941, 44941.1, 44943, 44944)

CSBA NOTE: Pursuant to Education Code 44939, 44939.1, and 44940, the Board may immediately suspend an employee from performing assigned duties pending suspension or dismissal proceedings for specified causes.

Pursuant to Education Code 44939, an employee who is immediately suspended for a charge other than egregious misconduct may, within 30 days of receiving the suspension notice, serve the Board and file a motion with the Office of Administrative Hearings to seek reversal of the suspension. The review will be limited to whether the facts as alleged in the statement of charges would be a sufficient basis for immediate suspension. A hearing will be held no later than 30 days after the motion is filed, and the administrative law judge will issue a decision no later than 15 days after the hearing. During the review of the motion or while dismissal charges are pending, the Board retains the authority to determine the physical placement and assignment of the employee.

Pending suspension or dismissal proceedings for an employee who is charged with egregious misconduct, immoral conduct, conviction of a felony or of any crime involving moral turpitude, incompetency due to mental disability, or

willful refusal to perform regular assignments without reasonable cause as prescribed by district rules and regulations, the Board may, if it deems it necessary, immediately suspend the employee from his/her assigned duties. If the employee files a motion with the Office of Administrative Hearings for immediate reversal of the suspension based on a cause other than egregious misconduct, the Board may file a written response before or at the time of the hearing. (Education Code 44939, 44939.1, 44940)

CSBA NOTE: If an employee has requested a hearing upon receiving notice of suspension or dismissal, the hearing will be conducted by the Commission on Professional Competence or an administrative law judge pursuant to Education Code 44944 or 44944.1; see the accompanying administrative regulation. The hearing before the Commission on Professional Competence must begin within six months of the employee's request for the hearing, unless extended due to extraordinary circumstances. The Commission on Professional Competence consists of an administrative law judge of the Office of Administrative Hearings, a member appointed by the Board, and a member appointed by the employee.

When a suspension or dismissal hearing is to be conducted by a Commission on Professional Competence, the Board shall, no later than 45 days before the date set for the hearing, select one person with a currently valid credential to serve on the Commission. The appointee shall not be an employee of the district and shall have at least three years' experience within the past 10 years at the same grade span or assignment as the employee, as defined in Education Code 44944. (Education Code 44944)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Board Policy Manual
Sierra County/Sierra-Plumas Joint Unified School District

Personnel (Certificated)**Regulation 4118: Dismissal/Suspension/Disciplinary Action**

CSBA NOTE: The following optional administrative regulation should be revised to reflect provisions applicable to the size of the district as well as any related provisions of collective bargaining agreements.

Pursuant to Government Code 3543.2, the district and certificated employee bargaining unit must, upon request of either party, negotiate causes and procedures for disciplinary action, other than dismissal and suspension beyond 15 days. If the Governing Board has adopted a collective bargaining agreement which includes such procedures, then, pursuant to Education Code 44932, the authorization to suspend an employee for up to 15 days pursuant to the procedures specified in Education Code 44933, 44934, 44934.1, 44935, 44936, 44937, 44943, and 44944 would not apply. The suspension procedures specified in Education Code 44934 and 44939 are explicitly for use only by districts that do not have a collective bargaining agreement.

Because Education Code provisions pertaining to employee suspension and dismissal are complex, districts are advised to consult with legal counsel before instituting such proceedings.

Causes for Suspension or Dismissal

CSBA NOTE: Education Code 44932 lists causes for which a certificated employee may be suspended without pay or dismissed.

The causes listed in Education Code 44932 have been found to be so broad as to be sometimes difficult to apply. However, the California Supreme Court, in Morrison v. State Board of Education, has articulated a seven-part test to determine fitness to teach, including (1) likelihood of recurrence of the questioned conduct or performance, (2) extenuating or aggravating circumstances, (3) effect of notoriety and publicity, (4) impairment of teacher-student relationships, (5) disruption of the education process, (6) motive, and (7) proximity or remoteness in time of conduct or performance. The conduct or performance that gives rise to the need to suspend or dismiss need not occur on or involve district property.

A certificated employee with permanent status may be suspended without pay or dismissed only for one or more of the following causes: (Education Code 44932)

1. ~~1.~~ Immoral conduct including, but not limited to, egregious misconduct that is the basis for a sex offense or controlled substance offense described in Education Code 44010 or 44011 or child abuse and neglect as described in Penal Code 11165.2-11165.6
2. ~~2.~~ Unprofessional conduct
3. ~~3.~~ Commission, aiding, or advocating the commission of acts of criminal syndicalism
4. ~~4.~~ Dishonesty
5. ~~5.~~ Unsatisfactory performance
6. ~~6.~~ Evident unfitness for service
7. ~~7.~~ Physical or mental condition unfitting the employee to instruct or associate with children
8. ~~8.~~ Persistent violation of or refusal to obey the school laws or reasonable regulations of the state or district
9. ~~9.~~ Conviction of a felony or of any crime involving moral turpitude
10. ~~10.~~ Violation of Education Code 51530 or Government Code 1028 (~~prohibiting the advocacy or~~

~~teaching of communism)~~

~~11.~~

11. Alcoholism or other drug abuse that makes the employee unfit to instruct or associate with children

An employee may be suspended or dismissed on grounds of unprofessional conduct consisting of acts or omissions not listed above if the charge specifies instances of behavior deemed to constitute unprofessional conduct. (Education Code 44933)

~~An employee shall not be suspended, disciplined, reassigned, transferred, dismissed, or otherwise retaliated against solely for acting to protect a student, or for refusing to infringe on a student's protected conduct, when that student is exercising his/her free speech or press rights pursuant to Education Code 48907 or 48950. (Education Code 48907, 48950)~~

Suspension/Dismissal of Permanent Employees

CSBA NOTE: Procedures for the suspension or dismissal of permanent employees are addressed in Education Code 44932-44947.

See the accompanying Board policy for information about Board responsibilities related to reviewing the statement of charges, providing notice to the employee of the Board's intent to suspend or dismiss the employee, and, when applicable, appointing a member of the Commission on Professional Competence that will conduct a hearing on the matter.

When a permanent certificated employee is charged with one or more of the offenses specified in the section "Causes for Suspension or Dismissal" above, the following procedures shall apply:

- ~~1.~~ 1. The person preparing a written statement of charges that there is cause to suspend or dismiss an employee shall submit the signed statement to the Board of Education. Governing Board, or a written statement of charges shall be formulated by the Board that cause to suspend or dismiss the permanent employee exists (Education Code 44934, 44934.1)
- ~~2.~~ 2. Upon receiving notice of the Board's intent to suspend or dismiss ~~him/her, the employee,~~ the employee, may request a hearing on the matter. The hearing shall be conducted by the Commission on Professional Competence, except that any case involving only egregious misconduct shall be heard instead by an administrative law judge and, in any other case, the hearing may be conducted by an administrative law judge when both the district and the employee so stipulate. (Education Code 44943, 44944, 44944.05, 44944.1, 44944.3)
- ~~3.~~ 3. Except when ~~an~~ the employee is charged solely with egregious misconduct, the district may amend the charges less than 90 days before the hearing only upon showing of good cause and upon approval of the administrative law judge. (Education Code 44934)
- ~~4.~~ 4. The employee shall be suspended or dismissed when the Commission on Professional Competence or administrative law judge has issued its decision supporting suspension or dismissal or, if the employee did not request a hearing, at the expiration of 30 days after service of the notice of intent to suspend or dismiss. (Education Code 44941, 44943, 44944)

The Superintendent or designee shall notify the Commission on Teacher Credentialing when the employment status of a certificated employee has been changed as a result of alleged misconduct or while an allegation of misconduct is pending. (Education Code 44030.5, 44242.5, 44940; 5 CCR 80303)

Suspension/Dismissal of Probationary Employees

CSBA NOTE: With proper notice, the district may choose not to rehire probationary employees for the following year without giving a statement of reasons; see BP 4116 - Probationary/Permanent Status. However, during the school year, probationary employees may only be suspended without pay or dismissed for cause and in accordance with the applicable procedures specified in law.

The district may choose not to rehire probationary employees for the following school year without giving a statement of reasons ~~provided that it is done in accordance with AR 4117.6 – Decision Not to Rehire and~~, if proper notice is provided by March 15. (Education Code 44929.21, 44929.23)

CSBA NOTE: Districts with average daily attendance (ADA) of 250 or more may dismiss probationary employees during the school year in accordance with the procedures contained in Education Code 44948.3, in which case the decision whether to dismiss an employee rests with the Board rather than the Commission on Professional Competence.

During the school year, a probationary ~~employees~~employee who is in ~~their~~the first or second year of service may be dismissed only for one or more of the causes listed in ~~items~~Items #1-11 in the section "Causes for Suspension or Dismissal" above or for unsatisfactory performance determined pursuant to Education Code 44660-44665. (Education Code 44948.2, 44948.3)

Whenever a first- or second-year probationary employee is so charged, the following procedures shall apply for dismissing the employee during the school year: (Education Code 44948.3)

1. ~~1.~~ The Superintendent or designee shall give 30 days' prior written notice of dismissal, not later than March 15 in the case of second-year probationary employees. The notice shall include a statement of the reasons for the dismissal, notice of the opportunity to appeal, and, if the cause is unsatisfactory performance, a copy of the evaluation conducted pursuant to Education Code 44664.

~~2.~~

CSBA NOTE: Pursuant to Education Code 44948.3, the probationary employee may request a hearing as provided below. The employee's failure to request a hearing within 15 days from receipt of the dismissal notice constitutes a waiver of the right to a hearing.

2. Upon receipt of the notice of dismissal, the employee may be dismissed if no request for a hearing is submitted to the Board within 15 days.

~~3.~~

CSBA NOTE: Education Code 44948.3 authorizes the district to establish procedures for the appointment of an administrative law judge to conduct the hearing and submit a recommended decision to the Board. Item #3 may be revised to reflect any such procedures established by the district.

3. If a hearing is requested, the district may arrange for the appointment of an administrative law judge to conduct the hearing and to recommend a decision to the Board.

A probationary employee may be suspended without pay for a specified period of time as an alternative to dismissal. (Education Code 44948.3)

Compulsory Leave of Absence

CSBA NOTE: Whenever a certificated employee is charged with a "mandatory leave of absence offense" as defined in Education Code 44940, the district is required to place the employee on a compulsory leave of absence. Penal Code 291 requires law enforcement, including the local police, sheriff, or California Highway Patrol, to telephone the Superintendent when a school employee has been arrested for a sex offense and provide written notice to the County Superintendent of Schools and the Commission on Teacher Credentialing (CTC).

Pursuant to Education Code 44009 and 44425, CTC will revoke the credential of an individual who has been convicted of a mandatory leave of absence offense.

Upon being informed by law enforcement that a certificated employee has been charged with a "mandatory leave of absence offense," the Superintendent or designee shall immediately place the employee on a leave of absence. A mandatory leave of absence offense includes: (Education Code 44830.1, 44940)

1. ~~1.~~ Any sex offense as defined in Education Code 44010
- ~~2.~~
2. Violation or attempted violation of Penal Code 187 (~~prohibiting~~ murder)
- ~~3.~~
3. Any offense involving the unlawful sale, use, or exchange to minors of controlled substances as listed in Health and Safety Code 11054, 11055, and 11056

CSBA NOTE: Education Code 44940 permits the Board to require compulsory leave for certain "optional leave of absence offenses" as defined below.

The following optional paragraph should be revised to reflect offenses which the Board has determined will require a compulsory leave of absence.

The Superintendent or designee may place on an immediate compulsory leave of absence a certificated employee who is charged with an "optional leave of absence offense," defined as a controlled substance offense specified in Education Code 44011 and Health and Safety Code 11357-11361, 11363, 11364, and 11370.1, except as it relates to marijuana, mescaline, peyote, or tetrahydrocannabinols. (Education Code 44940)

If an employee is charged with an offense that falls into both the mandatory and optional leave of absence definitions, the offense shall be treated as a mandatory leave of absence offense. (Education Code 44940)

An employee's compulsory leave for a mandatory or optional leave of absence offense may extend for not more than 10 days after the entry of judgment in the criminal proceedings. However, the compulsory leave may be extended if the Board gives notice, within 10 days after the entry of judgment in the proceedings, that the employee will be dismissed within 30 days from the date of service of the notice unless ~~he/she demands~~ a hearing is demanded. (Education Code 44940, 44940.5)

CSBA NOTE: Pursuant to Education Code 44940.5, while on compulsory leave, the employee's salary may be paid if the employee provides a suitable bond or other acceptable security as a guarantee that the leave-period salary will be repaid if the employee is convicted of the charges or fails to return to district service. If the employee is acquitted or the charges are dismissed, the district must reimburse the employee for the cost of the bond upon return to service in the district. If an employee who does not furnish a bond or other security is acquitted or the charges are dismissed, the district must pay the employee's salary for the time spent on leave upon return to service.

Education Code 44940.5 specifies that, if the charges against an employee are dismissed as a result of the employee's successful completion of a drug diversion program and the employee returns to service, the employee may elect to receive payment for any accrued leave and differential pay for the length of the employee's leave of absence.

During the period of compulsory leave, the employee shall be compensated in accordance with Education Code 44940.5.

Upon receipt of telephone or electronic notification from the Department of Justice that a current temporary, substitute, or probationary employee serving before March 15 of ~~his/hers~~the second probationary year has been convicted of a violent or serious felony, the Superintendent or designee shall immediately place the employee on leave without pay. Upon receipt of electronic notification of the conviction from the Department of Justice, such employee shall be automatically terminated and without regard to any other termination procedure. (Education Code 44830.1)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Board Policy Manual
Sierra County/Sierra-Plumas Joint Unified School District

Personnel (Classified Staff)
Policy 4216: Probationary/Permanent Status

CSBA NOTE: Education Code 45113 mandates the Governing Board in a non-merit system district to develop rules and regulations for the personnel management of classified employees. For districts establishing the merit system pursuant to Education Code 45240-45320, rules for the efficient running of the classified service are established by the personnel commission pursuant to Education Code 45260. The following policy may be revised to reflect district practice, any applicable collective bargaining agreement, or personnel commission rules.

~~The Board of Education~~The Governing Board desires to employ and retain highly qualified classified personnel to support the district's educational program and operations. Newly hired classified employees shall serve a probationary period during which the Board shall determine their suitability for long-term district employment.

CSBA NOTE: The following paragraph should be revised to reflect the specific length of the probationary period prescribed by the district, provided the probationary period does not exceed the time limits specified below.

A probationary employee who has been employed by the district for six months or 130 days of paid service, whichever is longer, shall be classified as a permanent employee of the district.- (Education Code 45113, 45301)

CSBA NOTE: Pursuant to Education Code 45113 (non-merit system districts) and 45301 (merit system districts), as amended by AB 486 (Ch. 666, Statutes of 2021), in order to receive permanent classified service status, a full-time district police officer and public safety dispatcher who operates a dispatch center certified by the Commission on Peace Officer Standards and Training must serve in a probationary status for not less than one year from the date of appointment to the full-time position. See AR 3515.3 - District Police/Security Department.

However, in order to receive permanent classified service status, a full-time district police officer or public safety dispatcher who operates a dispatch center certified by the Commission on Peace Officer Standards and Training shall serve in a probationary status for not less than one year from the date of appointment. (Education Code 45113, 45301)

Probationary employees shall receive written performance evaluations by their supervisor during the probationary period. These evaluations shall indicate whether the evaluator is satisfied or not satisfied with the employee's ability, performance, and compatibility with the job.

The district may, without cause, dismiss a new employee during the probationary period.

Permanent employees promoted to a higher classification shall be considered probationary in their new position until they have satisfactorily completed the probationary period.

CSBA NOTE: Pursuant to Education Code 45301, as amended by SB 874 (Ch. 150, Statutes of 2022), the paragraph below also applies to districts that have adopted the merit system.

A permanent employee who accepts a promotion and fails to complete the probationary period for that promotional position shall be employed in the classification from which the employee was promoted.- (Education Code 45113), 45301)

This policy shall be made available to classified employees and the public.- (Education Code 45113)

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

Personnel (Classified Staff)**Policy 4218: Dismissal/Suspension/Disciplinary Action**

CSBA NOTE: The following policy is for use by districts that have not incorporated the merit system for classified employees pursuant to Education Code 45240-45320. For procedures applicable to districts that have incorporated the merit system, see BP/AR 4218.1 - Dismissal/Suspension/Disciplinary Action (Merit System).

The following policy is subject to collective bargaining and may be deleted or revised by any district whose collective bargaining agreement covers classified employee dismissal, suspension, and other disciplinary action. To the extent that this policy is inconsistent with provisions of the collective bargaining agreement, the collective bargaining agreement would prevail.

~~The Board of Education~~The Governing Board expects all employees to perform their jobs satisfactorily and to exhibit professional and appropriate conduct. A classified employee may be disciplined for unprofessional conduct or unsatisfactory performance in accordance with law or any applicable collective bargaining agreement, Board policy, or administrative regulation.

CSBA NOTE: When disciplining an employee, the district must ensure that all the surrounding facts and circumstances are considered and analyzed within the parameters of any applicable constitutional or legal framework. In Kennedy v. Bremerton School District, the U.S. Supreme Court held that the district violated the employee's protected free exercise and free speech rights when the district did not rehire the employee, a coach, for refusing to follow the district's direction to refrain from kneeling and praying at the 50-yard line immediately after each football game. The district's direction was based on a concern that the employee's prayer violated the district's religious practices policy and could subject the district to an Establishment Clause violation.

Notwithstanding that the prayer occurred at a school event and in the presence of students, the court reasoned that the timing and circumstances indicated that the coach's prayers were offered as a private citizen rather than as a district employee. According to the Court, since the prayer, a religious activity, occurred during a period when employees would ordinarily be free to engage in personal secular activities such as speaking with friends, checking email, calling for restaurant reservations, etc., the district's concerns about a possible Establishment Clause violation did not justify restricting the employee's free exercise and free speech rights to engage in a personal religious activity such as offering a prayer. Employee discipline, especially with respect to suspension and dismissal, involves complex legal considerations and districts are advised to consult CSBA District and County Office of Education Legal Services or the district's legal counsel, accordingly.

Disciplinary actions shall be based on the particular facts and circumstances involved and the severity of the employee's conduct or performance. An employee's private exercise of personal beliefs and activities, including religious, political, cultural, social, or other beliefs or activities, or lack thereof, shall not be grounds for disciplinary action against the employee, provided that the beliefs or activities do not involve coercion of students or any other violation of law, Board policy, or administrative regulation.

In addition, an employee shall not be suspended, disciplined, reassigned, transferred, dismissed, or otherwise retaliated against solely for acting to protect a student engaged in exercising any free speech or press right authorized by, or for refusing to infringe upon a student's conduct protected pursuant to, Education Code 48907 or 48950.

~~The Superintendent or designee shall ensure that disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented.~~

Disciplinary actions may include, but are not limited to, verbal and written warnings, involuntary reassignment, demotion, suspension without pay, reduction of pay step in class, compulsory leave, and dismissal.

The Superintendent or designee shall ensure that disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented.

A probationary classified employee may be dismissed ~~by the Superintendent or designee without cause~~ at any time prior to the expiration of the probationary period.

CSBA NOTE: Education Code 45113 mandates districts not incorporating the merit system to prescribe, by written rule or regulation, causes and procedures for disciplinary action against permanent classified employees. Also see the accompanying administrative regulation.

Permanent classified ~~employee~~employees shall be subject to disciplinary action only for cause as specified in the accompanying administrative regulation.- (Education Code 45113)

Procedures for Serious Disciplinary Proceedings

CSBA NOTE: The following section should be revised to reflect district practice.

In Skelly v. State Personnel Board, the California Supreme Court held that permanent public employees have a right to certain due process protections prior to any punitive disciplinary action, such as termination, suspension, or demotion. These procedural rights include notice of the proposed materials upon which the action is based and the right to respond, either orally or in writing, to the individual recommending that discipline be imposed. These procedural rights are designed to protect an employee who may be wrongfully disciplined, without necessitating a full evidentiary hearing before the Governing Board. Therefore, CSBA recommends that the Superintendent or designee appoint a Skelly officer to evaluate whether there are reasonable grounds for believing that the employee engaged in the alleged misconduct and whether the proposed discipline is justified.

The Superintendent or designee shall develop disciplinary procedures for use when dismissal, suspension, demotion, involuntary reassignment, or other serious disciplinary action is contemplated against an employee. The procedures for such discipline shall include an opportunity for an employee for whom any such disciplinary action is recommended to meet with, or respond in writing to, a designated district official ("Skelly officer") who will determine whether the recommended discipline should proceed further or be modified or withdrawn.

CSBA NOTE: Pursuant to Education Code 45113 and 45116, a permanent classified employee must be given notice of any disciplinary action against the employee, including a time period during which the employee may request a Board hearing on the charges. See the section "Initiation and Notification of Charges" in the accompanying administrative regulation.

Pursuant to Education Code 45113, the Board may delegate its authority to determine whether sufficient cause exists for disciplinary action against classified employees, excluding peace officers as defined in Penal Code 830.32, to an impartial third-party hearing officer. Hearings conducted by the Board or a hearing officer are not subject to the procedures used by the Office of Administrative Hearings pursuant to Government Code 11500-11529. Districts that refer all serious disciplinary matters to a third-party hearing officer rather than holding Board hearings should revise the remainder of this section accordingly.

Education Code 45113 requires the Board to delegate its authority to an administrative law judge in cases involving allegations of egregious misconduct with a minor. Egregious misconduct is defined as immoral conduct leading to an allegation of a sex offense pursuant to Education Code 44010, a controlled substance offense pursuant to Education Code 44011, or child abuse or neglect pursuant to Penal Code 11165.2-11165.6.

After meeting with the employee or considering the employee's written response, if the Skelly officer determines that the recommended discipline should proceed, the Superintendent or designee shall send the employee a notice of the recommended disciplinary action, a statement of charges, and the results of the Skelly hearing. The notice shall include a statement advising the employee of the right to request a Board hearing on the matter.

If the employee fails to request a hearing within the time specified in the notice, the employee is deemed to have waived the right to do so, and the Board may order the recommended disciplinary action into effect immediately.

If a timely request is submitted, a hearing shall be conducted by the Board. (Education Code 45113, 45312)

The hearing shall be held at the earliest convenient date, taking into consideration the established schedule of the Board and the availability of legal counsel and witnesses. The employee shall be notified of the time and place of the hearing.

The hearing shall be held in closed session, unless the employee requests that the matter be heard in an open session meeting. (Government Code 54957)

The employee shall be entitled to appear personally, produce evidence, and be represented by legal counsel.

The Board may use the services of its legal counsel in ruling upon procedural questions, objections to evidence, and issues of law.- The Board may review and consider the records of any prior personnel action proceedings against the employee in which a disciplinary action was ultimately sustained and any records contained in the employee's personnel files and introduced into evidence at the hearing. The Board shall not be bound by rules of evidence used in California courts. Informality in any such hearing shall not invalidate any order or decision made by the Board.

At any time before a matter is submitted to the Board for decision, the Superintendent or designee may, with the consent of the Board, serve on the employee and file with the Board an amended or supplemental recommendation of disciplinary action. If the amended or supplemental recommendation includes new causes or allegations, the employee shall be afforded a reasonable opportunity to prepare a defense. Any new causes or allegations shall be deemed controverted and any objections to the amended or supplemental causes or allegations may be made orally at the hearing and shall be noted on the record.

Following the hearing or, if the employee has not requested a hearing, after reviewing the Superintendent or designee's recommendation for disciplinary action, the Board shall affirm, modify, or reject the recommended disciplinary action. The decision of the Board shall be in writing and shall contain findings of fact and the disciplinary action approved, if any. The decision of the Board shall be final.

Within 10 working days of the Board's final decision, a copy of the decision shall be delivered to the employee and/or designated representative personally or by registered mail.

~~In lieu~~Except for an allegation of holding egregious misconduct in which a Board hearing on the sufficiency of the causes for disciplinary action~~minor is involved~~, the Board may delegate ~~it~~the authority to determine whether sufficient cause exists for disciplinary action to an impartial third-party hearing officer. When ~~the~~ matter is heard by a third-party hearing officer, the Board ~~retains the authority to~~shall review the determination and ~~to~~ adopt or reject the recommended decision.- (Education Code 45113)

CSBA NOTE: Pursuant to Education Code 44990, an administrative law judge in a suspension or dismissal hearing is required to preserve the integrity of the truth-finding function by balancing the right of a classified employee against the need to protect a minor witness.

~~If~~ When any matter involves an allegation of egregious misconduct as defined in Education Code 44932 and involves a witness who is a minor, the matter shall be referred to an administrative law judge to determine whether sufficient cause exists for disciplinary action against the employee. In such cases, the ruling of the administrative law judge shall be binding on the district and the employee.- (Education Code 45113)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Board Policy Manual
Sierra County/Sierra-Plumas Joint Unified School District

Personnel (Classified Staff)

Regulation 4218: Dismissal/Suspension/Disciplinary Action

Causes for Disciplinary Action

CSBA NOTE: The following section should be revised to reflect district practice. Education Code 45113 mandates districts not incorporating the merit system to prescribe, by rule or regulation, causes for disciplinary action against permanent classified employees. Pursuant to Education Code 45101, such employees may be disciplined only for cause as so prescribed.

A permanent classified employee may be subject to suspension, demotion, involuntary reassignment, or dismissal for one or more of the following causes:

CSBA NOTE: Pursuant to Education Code 45122.1, 45123, and 45124, districts must not continue to employ anyone who has been convicted of a specified sex offense, controlled substance offense, or violent or serious offense as defined, except for employees who have been rehabilitated or had their conviction reversed or the charges dismissed. Also see AR 4112.5/4212.5/4312.5 - Criminal Record Check.

1. Immoral conduct, including, but not limited to, egregious misconduct that is the basis for a sex offense as defined in Education Code 44010, a controlled substance offense as defined in Education Code 44011, or child abuse and neglect as described in Penal Code 11165.2-11165.6
2. Conduct that constitutes a violent or serious felony as defined in Penal Code 667.5(c) or 1192.7(c)
3. Unlawful discrimination, including harassment, against any student or other employee
4. Violation of or refusal to obey state or federal law or regulation, Board policy, or district or school procedure
5. Falsification of any information supplied to the district, including, but not limited to, information supplied on application forms, employment records, or any other school district records
6. Unsatisfactory performance
7. Unprofessional conduct
8. Dishonesty
9. Neglect of duty or absence without leave
10. Insubordination
11. Use of alcohol or a controlled substance while on duty or in such close time proximity thereto as to affect the employee's performance
12. Destruction or misuse of district property
13. Failure to fulfill any ongoing condition of employment including, but not limited to, maintenance of any license, certificate, or other similar requirement specified in the employee's class specification or otherwise necessary for the employee to perform the duties of the position

CSBA NOTE: Pursuant to the federal Americans with Disabilities Act (42 USC 12101-12213) and the state's Fair Employment and Housing Act (Government Code 12900-12996), the district has a duty to reasonably accommodate qualified employees with known disabilities, except when such accommodation would cause an undue hardship to the district. This accommodation is not required for individuals who are not otherwise qualified for the job.

14. A physical or mental condition which precludes the employee from the proper performance of duties and responsibilities as determined by competent medical authority, except as otherwise provided by a contract or by law
15. Retaliation against any person who, in good faith, reports, discloses, divulges, or otherwise brings to the attention of any appropriate authority any information relative to an actual or suspected violation of state or federal law occurring on or directly related to the job
16. Violation of Education Code 45303 or Government Code 1028 (~~prohibiting the advocacy or teaching of communism~~)
17. Any other misconduct which is of such nature that it causes discredit or injury to the district or the employee's position

~~An employee No disciplinary action shall not be suspended, disciplined, reassigned, transferred, dismissed, or otherwise retaliated against solely taken for acting to protect a student, or any cause which arose before the employee became permanent, nor for refusing to infringe on a student's protected conduct, any cause which arose more than two years before the date of the filing of the notice of cause unless this cause was concealed or not disclosed by the employee when it could be reasonably assumed that student is exercising free speech or press rights pursuant to the employee would have disclosed the facts to the district. (Education Code 48907 or 48950. (Education Code 48907, 48950)45113)~~

Initiation and Notification of Charges

CSBA NOTE: Pursuant to Skelly v. State Personnel Board, permanent public employees are entitled to due process before any punitive disciplinary action, such as termination, suspension, or demotion, may be taken against such employees. These procedural rights include provision of notice of the materials upon which the proposed action is based and the right to respond, either orally or in writing, to a district official ("Skelly officer") who is designated to decide whether the recommended discipline should be imposed.

The Superintendent or designee shall provide notice to the employee of a recommendation for discipline, which includes the charges and materials upon which the recommendation is based. The notification shall identify an impartial district official ("Skelly officer") with whom the employee may meet at a specified time and place or to whom the employee may provide a written response to the recommendation of discipline. After meeting with the employee or considering any response from the employee, the Skelly officer shall recommend to the Superintendent or designee whether to proceed with the recommendation for discipline.

CSBA NOTE: Education Code 45113 mandates districts to adopt disciplinary procedures which contain provisions for giving classified employees a written notice of specific charges, the employee's right to a hearing on those charges, the time within which the hearing may be requested, and a card or paper to complete to request a hearing.

The Superintendent or designee shall file any final recommendation for a disciplinary action in writing with the Governing Board of Education. A copy of the recommendation shall be served upon the employee either personally or by registered or certified mail, return receipt requested, at the employee's last known address.

The notice shall, in ordinary and concise language, inform the employee of the specific charge(s) or cause(s) for the disciplinary action, the specific acts and omissions upon which the action is based, and, if applicable, the district rule or regulation that the employee has allegedly violated. In addition, the notice shall include the employee's right to a hearing on those charges, the time within which the hearing may

be requested which shall be not less than five days after service of the notice to the employee, and a card or paper which the employee may sign and file to deny the charges and request a hearing.- (Education Code 45113, 45116)

Request for Board Hearing

CSBA NOTE: As provided in the section "Initiation and Notification of Charges" above, Education Code 45113 requires that the notice of disciplinary action include the time within which a hearing may be requested, which cannot be less than five days after service of the notice to the employee. In California School Employees Association v. Livingston Union School District, the appeals court ruled that the district failed to provide due process to an employee when it denied the employee the opportunity to request a hearing based on the employee's failure to respond within five days after service of the notice. The district's policy had established the date of "service of the notice" as the date of mailing, but the employee was a 10-month employee who was out of town when the notice was delivered. The court held that the notice was not "reasonably calculated" to provide an opportunity to timely request a hearing. Thus, it is recommended that districts use the date of the employee's receipt of the notice as the date upon which the five-day response period begins. For further information on the evidentiary hearing conducted by the Board or a hearing officer, see the accompanying Board policy.

Within the time specified in the notice of the recommendation of disciplinary action, the employee may request a hearing on the charges by signing and filing the card or paper included with the notice.- (Education Code 45113)

Any other written document signed and appropriately filed within the specified time limit by the employee shall constitute a sufficient notice of the request for a hearing.- The request shall be delivered to the office of the Superintendent or designee during normal work hours of that office. If mailed to the office of the Superintendent or designee, it must be received or postmarked no later than the time limit specified by the district. In cases where an order of suspension without pay has been issued in conjunction with a recommendation of dismissal, any request for a hearing on the dismissal shall also constitute a request to hear the suspension order, and the necessity of the suspension order shall be an issue in the hearing.

Employment Status Pending a Hearing

A classified employee against whom a recommendation of disciplinary action has been issued shall remain on active duty status pending any hearing on the charges, unless the Superintendent or designee determines that the employee's continuance in active duty would present an unreasonable risk of harm to students, staff, or property. The Superintendent or designee may, in writing, order the employee immediately suspended from duty without pay and shall state the reasons that the suspension is deemed necessary. The suspension order shall be served upon the employee either personally or by registered or certified mail, return receipt requested, immediately after issuance.

Compulsory Leave of Absence

CSBA NOTE: State law requires that classified employees in merit system districts and certificated employees be immediately placed on compulsory leave of absence following conviction for certain offenses specified in Education Code 44940, and gives districts discretion to place such employees on leave for other specified offenses. Although existing state law does not explicitly provide for application to classified employees in nonmerit system districts, such districts have authority pursuant to Education Code 45113 to establish causes for suspension or dismissal. The following section may be revised to reflect district practice.

Upon being informed by law enforcement that a classified employee has been charged with a "mandatory leave of absence offense," the Superintendent or designee shall immediately place the employee on a leave of absence.- A mandatory leave of absence offense includes:

1. Any sex offense as defined in Education Code 44010
2. Violation or attempted violation of Penal Code 187 (~~prohibiting~~ murder or attempted murder)
3. Any offense involving the unlawful sale, use, or exchange to minors of controlled substances as listed in Health and Safety Code 11054, 11055, and 11056

The Superintendent or designee may place on an immediate compulsory leave of absence a classified employee who is charged with an "optional leave of absence offense," defined as a controlled substance offense specified in Education Code 44011 and Health and Safety Code 11357-11361, 11363, 11364, and 11370.1 except as it relates to marijuana, mescaline, peyote, or tetrahydrocannabinols.

An employee's compulsory leave for a mandatory or optional leave of absence offense may extend for not more than 10 days after the entry of judgment in the criminal proceedings. However, the compulsory leave may be extended if the Board gives notice, within 10 days after the entry of judgment in the proceedings, that the employee will be dismissed within 30 days from the date of service of the notice unless the employee demands a hearing on the dismissal.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Board Policy Manual
Sierra County/Sierra-Plumas Joint Unified School District

Personnel (All Staff)**Policy 4119.1~4219.1~4319.1: Civil And Legal Rights**

CSBA NOTE: The following policy is optional and may be revised to reflect district practice. Though employees have the same constitutional and statutory rights as other citizens, there are situations in which the district may limit some of those rights. In Johnson v. Poway Unified School District, the federal court of appeals found that a district's action controlling the speech of its employee when the employee posted two large banners that contained text which when taken out of context promoted a religious viewpoint did not violate the employee's First Amendment right when the speech occurred at work in the employee's role as a teacher.

The Governing Board of Education believes that the personal life of an employee is not an appropriate concern of the district, except as it may directly relate to the ~~employee's~~ performance of ~~his/her~~ the employee's duties.

CSBA NOTE: When disciplining an employee, the district must ensure that all the surrounding facts and circumstances are considered and analyzed within the parameters of any applicable constitutional or legal framework. In Kennedy v. Bremerton School District, the U.S. Supreme Court held that the district violated the employee's protected free exercise and free speech rights when the district did not rehire the employee, a coach, for refusing to follow the district's direction to refrain from kneeling and praying at the 50-yard line immediately after each football game. The district's direction was based on a concern that the employee's prayer violated the district's religious practices policy and could subject the district to an Establishment Clause violation.

Notwithstanding that the prayer occurred at a school event and in the presence of students, the court reasoned that the timing and circumstances indicated that the coach's prayers were offered as a private citizen rather than as a district employee. The Court held that since the prayer occurred during a break, a period when employees would ordinarily be free to engage in personal beliefs and activities such as speaking with friends, checking email, calling for restaurant reservations, etc., the district's concerns about a possible Establishment Clause violation did not justify restricting the employee's free exercise and free speech rights to offer a private, personal prayer. Employee discipline, especially with respect to suspension and dismissal, involves complex legal considerations and districts are advised to consult CSBA District and County Office of Education Legal Services or the district's legal counsel, accordingly.

District employees may engage in private, personal activities, including the exercise of their religious, political, cultural, social, or other beliefs or activities, or lack thereof, shall not be grounds for disciplinary action against the employee, provided that the beliefs or activities do not violate law, Board policy, during personal time including when employees are not on duty or administrative regulation engaged in the supervision or instruction of students.

CSBA NOTE: The following optional paragraph provides for the right to privacy of district employees pursuant to Article I, Section 1 of the California Constitution. In addition, Education Code 49091.24 allows teachers the right to refuse to submit to district surveys or evaluations concerning certain personal beliefs as stated below.

The district shall make no inquiry concerning the personal values, attitudes, and beliefs of district employees or their sexual orientation or political or religious affiliations, beliefs, or opinions except when authorized by law. In addition, no district employee shall be required to provide critical appraisals of other individuals with whom the employee has a familial relationship. However, the district reserves the right to access any publicly available information about any employee.

CSBA NOTE: Education Code 48907 gives students the right to exercise freedom of speech and of the press and mandates districts to adopt reasonable rules and regulations concerning the time, place, and manner for students to engage in those activities; see BP/AR 5145.2 - Freedom of Speech/Expression. In addition, Education Code 48950 prohibits a district from disciplining any high school student solely for the student's speech or other communication which would be protected by either the U.S. or California Constitution if engaged in outside of school campus. Both these provisions prohibit the disciplining of any employee who acts to protect a student engaged in any conduct authorized under these provisions.

No employee shall be dismissed, suspended, disciplined, reassigned, transferred, or otherwise retaliated against solely for acting to protect a student engaged in conduct authorized under Education Code 48907 or 48950.

CSBA NOTE: When investigating an allegation of employee misconduct, the district may need to consider whether a search of the employee's desk, files, or other district-provided equipment, such as a computer or cell phone, is warranted. The determination of whether a search is legally justified is complex and depends on whether the employee has a reasonable expectation of privacy in the items to be searched and whether the search is reasonable at its inception. Given the legal complexities, it is recommended that CSBA District and County Office of Education Legal Services or district legal counsel be consulted prior to a search and that employees conducting searches receive appropriate instruction as to how the search is to be conducted.

When necessary to protect the health, welfare, or safety of students and staff, school officials may search district property under an employee's control.

Whistleblower Protection

CSBA NOTE: Education Code 44110-44114, the Reporting by School Employees of Improper Governmental Activities Act, and Labor Code 1102.5 provide "whistleblower protection" to employees who refuse to be a party to, or who report, noncompliance with a state or federal law or regulation. This protection does not cover employees when they speak out within their employment setting on matters related to their official duties. In Garcetti v. Ceballos, the U.S. Supreme Court held that when public employees speak out in the workplace about work-related issues, they may be subject to employee discipline since they are not speaking as citizens for First Amendment purposes. However, employees have the right to speak out as concerned citizens outside of the work environment. In addition, to the extent that the employee's speech is on an issue subject to whistleblower protection, then the protections provided to employees by the whistleblower statutes would be applicable.

An employee shall have the right to disclose to a Board member, a school administrator, a member of the County Board of Education, the County Superintendent of Schools, or the Superintendent of Public Instruction any improper governmental activity by the district or a district employee that violates state or federal law, is economically wasteful, or involves gross misconduct, incompetency, or inefficiency. When the employee has reasonable cause to believe that the information discloses a violation of state or federal statute or a violation of or noncompliance with a state or federal rule or regulation, he/she/the employee has the right to disclose such information to a government or law enforcement agency or to refuse to participate in any such activity. (Education Code 44112, 44113; Labor Code 1102.5)

The Superintendent or designee shall prominently display in lettering larger than size 14 point type a list of employees' rights and responsibilities under the whistleblower laws, including the telephone number of the whistleblower hotline maintained by the office of the California Attorney General. (Labor Code 1102.7, 1102.8)

No employee shall use or attempt to use his/her official authority status or influence to intimidate, threaten, coerce, or command, or attempt to intimidate, threaten, coerce, or command, another employee for the purpose of interfering with that employee's right to disclose improper governmental activity. (Education Code 44113)

CSBA NOTE: An employee may be liable for an action in civil damages for interfering with the right of another employee to disclose an improper governmental action. In Hartnett v. Crosier, a California appellate court ruled that "management employees" could also be held liable for their acts of retaliation committed when acting in a supervisory role.

An employee who has disclosed improper governmental activity and believes that ~~he/she has subsequently been subjected to~~ acts or attempted acts of reprisal have subsequently occurred shall file a written complaint in accordance with the district's complaint procedures.

After filing a complaint with the district, the employee may also file a copy of the complaint with local law enforcement and/or seek civil law remedies against the supervisor or administrator who retaliated or attempted to retaliate against ~~him/her~~ the employee, in accordance with Education Code 44114.

Protection Against Liability

CSBA NOTE: 20 USC 7941-7948 limit the liability of teachers, principals, and other school personnel who maintain discipline and/or ensure safety when harm is caused while they are acting within the scope of their employment. The law also applies to Governing Board members; see BB 9260 - Legal Protection. The following section is made applicable to all employees; however, any district that wishes to apply the section only to teachers should modify the section accordingly.

No employee shall be liable for harm caused by ~~his/her~~ the employee's act or omission when ~~he/she is~~ acting within the scope of employment or district responsibilities; ~~when,~~ the employee's act or omission is in conformity with federal ~~or,~~ state ~~law,~~ and local laws, district policy, or administrative regulation; ~~or when, and~~ the employee's act or omission is in furtherance of an effort to control, discipline, expel, or suspend a student or to maintain order or control in the classroom or school. (20 USC 7946)

The protection against liability shall not apply when: (20 USC 7946)

1. The employee acted with willful or criminal misconduct, gross negligence, recklessness, or a conscious, flagrant indifference to rights or safety of the individual harmed.
2. The employee caused harm by operating a motor vehicle or other vehicle requiring license or insurance.
3. The employee was not properly licensed, if required, by state law for such activities.
4. The employee was found by a court to have violated a federal or state civil rights law.
5. The employee was under the influence of alcohol or any drug at the time of the misconduct.
6. The misconduct constituted a crime of violence pursuant to 18 USC 16 or an act of terrorism for which the employee has been convicted in a court.
7. The misconduct involved a sexual offense for which the employee has been convicted in a court.
8. The misconduct occurred during background investigations, or other actions, involved in the employee's hiring.

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Sierra County/Sierra-Plumas Joint Unified School District

Personnel (All Staff)**Policy 4140~4240~4340: Bargaining Units**

CSBA NOTE: Pursuant to Government Code 3544, an employee organization may become the employees' exclusive representative for negotiations by filing a request with the district providing proof that a majority of the employees in an appropriate unit wish to be represented by that organization. Notice of such request must be immediately posted conspicuously on all employee bulletin boards in each district facility in which members of the unit are employed. Government Code 3544.1 requires the district to grant the request for recognition unless (1) the district doubts the appropriateness of the unit, (2) another employee organization files a challenge to the appropriateness of the unit or submits a competing claim of representation within 15 work days of the posting of notice of the written request, or (3) the district currently has a lawful written agreement with another employee organization representing the same employees.

"Exclusive representative," as defined in Government Code 3540.1, means an employee organization recognized or certified as the exclusive negotiating representative for all district employees other than management and confidential employees.

Government Code 3543 provides that public school employees have the right to represent themselves individually in their employment relations with the district except that, once an exclusive representative has been recognized, an employee in that unit is prohibited from meeting and negotiating with the district.

The Governing Board recognizes the right of district employees to form a bargaining unit, and to select an employee organization as ~~their~~ the exclusive representative, and be represented by that organization to represent the employees in their the employees' employment relationship with the district. The Board is committed to negotiating in good faith with recognized employee organizations and respecting the rights of employees and employee organizations.

The district shall not dominate or interfere with the formation or administration of any employee organization or contribute financial or other support to it.- (Government Code 3543.5)

CSBA NOTE: In East Whittier School District, the Public Employment Relations Board (PERB) found that the district's policy limiting the wearing of union buttons that favor or oppose any matter that is the subject of negotiations in the classroom or in other instructional areas in the presence of students violated the Educational Employment Relations Act, as there was no finding of special circumstances which would limit the established right of employees to wear union buttons in the workplace, nor was there a finding that wearing the union buttons was a political activity. PERB continues to use a case-by-case approach to determine whether a district's policy restricting the wearing of union buttons by employees is justified by special circumstances. See PERB's ruling in City of Sacramento. Due to the legal uncertainty in this area, districts are encouraged to consult CSBA District and County Office of Education Legal Services or the district's legal counsel prior to limiting the wearing of union buttons that support the union's position in collective bargaining.

Employees shall not be prohibited from wearing union buttons or other items that favor or oppose the formation of a bargaining unit or any matter that is the subject of negotiations.

Formation of Bargaining Units

CSBA NOTE: The following section contains legal requirements for the certification or recognition of bargaining units for different categories of employees.

Certificated and classified employees shall not be included in the same bargaining unit.- (Government Code 3545)

~~The district may recognize a~~ bargaining unit of supervisory employees ~~if: (Government Code 3545)~~

1. ~~They may be recognized if the~~ bargaining unit includes all supervisory employees-
2. ~~The supervisors are- and is~~ not represented by ~~the same an employee~~ organization that represents

district employees whom who are supervised by the supervisory employees supervise. (Government Code 3545)

For this purpose, supervisory employee means any employee, regardless of job description, having ~~the~~ authority, in the interest of the district, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline; other employees, or the responsibility to assign work to, direct, or adjust grievance of other employees, or effectively recommend that action. ~~The, when the~~ exercise of ~~this that~~ authority ~~shall is~~ not ~~be of a~~ merely routine or clerical ~~in~~ nature, but shall require requires the use of independent judgment. - (Government Code 3540.1)

CSBA NOTE: Pursuant to Government Code 3543.4, management and confidential employees, as defined in Government Code 3540.1, are excluded from the right to be represented in negotiations by an employee organization. PERB ultimately determines, based upon the duties of the position, which positions qualify as "management" or "confidential" and thus are excluded from bargaining.

Employees serving in management, senior management, or confidential positions shall not be represented by an exclusive representative. ~~Such~~ In the employment relationship with the district, such employees may represent themselves ~~individually. For purposes other than negotiations and bargaining, such employees may~~ or be represented by an employee organization whose membership is composed entirely of employees designated as holding those positions. ~~For this purpose: (Government Code 3540.1, 3543.4)~~

1. — An employee organization representing management or confidential employees shall not be permitted to meet and negotiate with the district on behalf of the employees. (Government Code 3543.4)

Management employee means any employee who has significant responsibilities for formulating district policies or administering district programs, and whose position is designated as a management position by the Board. ~~2. — (Government Code 3540.1)~~

Confidential employee means any employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information that is used to contribute significantly to the development of management positions. (Government Code 3540.1)

Membership

The district shall not deter or discourage employees or job applicants from becoming or remaining members of an employee organization, authorizing representation by an employee organization, or authorizing dues or fee deductions to an employee organization. In addition, the district shall not impose or threaten to impose reprisals on employees, discriminate or threaten to discriminate against employees, or otherwise interfere with, restrain, or coerce employees because of their membership or nonmembership in an employee organization. - (Government Code 3543.5, 3550)

CSBA NOTE: The remainder of this section is optional. Government Code 3553 establishes requirements for districts that choose to disseminate a mass communication regarding employees' rights to join, support, or refrain from joining or supporting an employee organization. A "mass communication" means any written document, including a script for an oral or recorded presentation or message, intended for multiple employees.

Districts should exercise caution and consult with CSBA District and County Office of Education Legal Services or the district's legal counsel before communicating with employees about their rights to join or not join an employee organization to avoid violating the law against unfair labor practices. When an employee approaches the district with questions specifically about the benefits of the membership in an employee organization, the employee should be referred to the employee organization.

The Superintendent or designee may communicate with district employees regarding their rights under

the law. Such communications shall be factual and accurate, and may not promise a benefit, threaten a reprisal, or in any way deter or discourage employees from joining an employee organization or paying dues.

However, before disseminating to multiple employees any mass communication concerning employees' right to join or support an employee organization or to refrain from joining or supporting an employee organization, such as a written document or script for oral or recorded presentation or message, the Superintendent or designee shall meet and confer with the employees' exclusive representative regarding the content of the communication. If the district and exclusive representative do not come to agreement on the content of the mass communication, the Superintendent or designee may disseminate the district's mass communication, provided that, at the same time, copies of the exclusive representative's communication, which shall be of reasonable length, are also distributed.- (Government Code 3553)

Access to New Employee Orientations

The district shall permit employee organizations access to new employee ~~orientations~~orientation or onboarding process where newly hired employees are advised, whether in person, online, or through other means or mediums, of their employment status, rights, benefits, duties, responsibilities, or any other employment-related matters. The district shall provide employee organizations at least 10 days' notice in advance of an orientation. ~~However, in any specific instance where, except that a shorter notice may be provided if~~ an unforeseeable, urgent need critical to the district's operation prevents the required 10 days' notice, ~~a shorter notice may be provided.~~ (Government Code 3555.5, 3556)

Following a request to negotiate by either party, the structure, time, and manner of ~~the~~ access to new employee orientations shall be determined by mutual agreement of the district and the exclusive representative, ~~following a request to negotiate by either party.~~ If the district and exclusive representative fail to reach an agreement, matters related to ~~the~~ access to the new employee orientation shall be subject to compulsory interest arbitration. The district and employee organization may mutually agree to submit any dispute to compulsory interest arbitration at any time. In addition, if any dispute arises during negotiations and is not resolved within 45 days after the first meeting or within 60 days after the initial request to negotiate, whichever is earlier, either party may make a demand for compulsory interest arbitration. When any such dispute arises during the summer when the district's administrative office is closed, the timeline shall commence on the first day the administrative office reopens. The decision of the arbitrator shall be final and binding on the parties.- (Government Code 3556, 3557)

The date, time, and place of ~~the~~ a new employee orientation shall not be disclosed to anyone other than employees, the exclusive representative, or a vendor that is contracted to provide a service for purposes of the orientation.- (Government Code 3556)

CSBA NOTE: The following paragraph applies until June 30, 2025, unless the date is extended by law. Government Code 3556, as amended by SB 191 (Ch. 67, Statutes of 2022), provides additional obligations for public employers under the conditions specified in the following paragraph. Until June 30, 2025, in addition to above provisions regarding new employee orientations, the district shall ensure the following: (Government Code 3556)

1. When an inperson new employee orientation has not been conducted within 30 days of hiring any new employee who is working in person, the Superintendent or designee shall permit the exclusive representative to schedule an inperson meeting which newly hired employees shall have an opportunity to attend, at the employee's worksite and during employment hours. Each newly hired employee within the bargaining unit shall be provided at least 30 minutes of paid time to attend the meeting.

Upon the request of an exclusive representative scheduling such an inperson meeting, the Superintendent or designee shall provide an appropriate on-site meeting space within seven days of receiving the exclusive representative's request.

2. When, by reason of a state or local public health order limiting the size of gatherings, the district is prohibited from organizing a new employee orientation, an exclusive representative may schedule multiple meetings to ensure that newly hired employees have an opportunity to attend without exceeding the maximum allowable number of people.

Access to Employee Contact Information

CSBA NOTE: Pursuant to Government Code 3558, districts are required to provide recognized employee organizations with specified contact information for new employees in the bargaining unit, as provided below. The information required by Government Code 3558 must be provided in a manner consistent with Government Code 6254.3, which authorizes disclosure of an employee's home address, home telephone number(s), and personal cell phone number to an employee organization unless the district receives a written request by the employee to not disclose the information. Pursuant to Government Code 6254.3, the personal email address of an employee is not disclosable unless used by the employee to conduct public business. The following paragraph should be revised if districts have an agreement with their employee organization(s) requiring more frequent or more detailed contact lists.

In County of Los Angeles v. Service Employees International Union, Local 721, the California Supreme Court held that (1) an employer has a duty to provide information relevant to collective bargaining to the applicable bargaining unit and failure to do so is a violation of the employer's obligation to bargain in good faith; (2) the disclosure of an employee's home address and phone number(s) by an employer to the union is presumptively relevant to the union's role as bargaining agent and does not violate the employee's constitutional right of privacy; and (3) other avenues for implementing privacy safeguards are available, such as bargaining for a notice and opt-out procedure or drafting employment contracts that will notify employees that their home contact information is subject to disclosure to the union and that they may request nondisclosure.

The Superintendent or designee shall provide an exclusive representative with the name, job title, department, work location, telephone numbers (work, home, and personal cell phone), personal email address(es) on file with the district, and home address of any newly hired employee in the bargaining unit, within 30 days of hire or by the first pay period of the month following hire-, unless the exclusive representative has agreed to a different interval for the provision of the information. In addition, the Superintendent or designee shall provide the exclusive representative the same information in regard to all employees in the bargaining unit ~~to an exclusive representative~~ at least every 120 days, unless more frequent or detailed lists are required by agreement with the exclusive representative.- (Government Code 3558, 6254.3)

However, the Superintendent or designee shall not disclose the home address and any phone numbers on file for employees performing law enforcement-related functions, nor disclose the home address, home or personal cell phone number(s), or personal email address(es) of any employee who is a participant in the Safe at Home address confidentiality program pursuant to Government Code 6207 or of any employee who provides a written request that the information not be disclosed for this purpose to the exclusive representative. Following receipt of a written request, the district shall remove the employee's home address, home and personal cell phone numbers, and personal email address from any mailing list maintained by the district unless the list is only used by the district to contact the employee.- (Government Code 3558, 6207, 6254.3)

CSBA NOTE: Pursuant to Government Code 3558, an employee organization is authorized, after notifying the district of a violation of the district's employee information disclosure obligations, to file a special unfair labor practice charge with PERB. Government Code 3558, as amended by SB 270 (Ch. 330, Statutes of 2021), allows the district 20 calendar days to cure an alleged violation that involves the provision of an inaccurate or incomplete list of employees, and to give the exclusive representative written notice of the actions taken. If a violation is found, PERB is required to assess against the district a civil penalty of \$10,000 and attorney's fees and costs in addition to any other remedy provided by law.

Within 20 calendar days after an exclusive representative notifies the Superintendent or designee that a list of employees provided by the district is inaccurate or incomplete, the Superintendent or designee shall take steps to correct the list and provide a new list of employees to the exclusive representative. (Government Code 3558)

CSBA NOTE: Government Code 3558, as amended, limits to three times within any 12-month period a district's opportunity to cure when an inaccurate or incomplete list has been provided to an exclusive representative. The following paragraph offers a way to avoid or minimize possible violation and may be revised to reflect district practice.

At least, at the beginning of each school year, the Superintendent or designee shall review the list of district employees to ensure that the list is complete and contains accurate information.

Communications with Employees

Employee organizations may have access at reasonable times to areas in which employees work and may use district facilities at reasonable times for the purpose of meetings. Subject to reasonable regulation, employee organizations may also use institutional bulletin boards, mailboxes, and other means of communication to communicate with employees. (Government Code 3543.1)

Access to district means of communication shall be limited in cases where such access would be disruptive to district operations.

Membership Dues or Other Payments to an Employee Organization

CSBA NOTE: Bargaining unit employees who choose to join the employee organization pay membership dues, which are deducted from the employee's salary or wage payment as provided below. Pursuant to the U.S. Supreme Court's decision in Janus v. American Federation of State, County, and Municipal Employees, bargaining unit employees who choose not to join an employee organization cannot be required to pay any fees to the employee organization. However, pursuant to Education Code 45060 and 45168, an employee who chooses not to join an employee organization may be charged fees for applicable services, programs, or committees provided to the employee by the employee organization if that nonmember employee first affirmatively and voluntarily consents to pay those fees to the employee organization, as required by Janus v. AFSCME.

Education Code 45060 and 45168 set forth the process for handling authorizations, changes, and cancellations for dues or other payments, and provide safeguards for districts that rely on information provided by an employee organization concerning such payroll deductions (i.e., the employee organization's indemnification of the district against any employee's claim based on such reliance).

When drawing an order for the salary or wage payment of a bargaining unit employee of an employee organization, the district shall deduct any amount which has been requested by the employee in a revocable written authorization for the purpose of paying dues or other payments for any service, program, or committee provided or sponsored by the employee organization. (Education Code 45060, 45168)

An employee organization that certifies that it has and will maintain individual employee authorizations shall handle and process employee written authorizations for payroll deductions. When an employee organization provides such a certification to the district, the district shall rely on information from the employee organization regarding the amounts of such payroll deductions and from which employees. The employee organization shall not be required to submit to the district a copy of the written authorization in order for the payroll deductions to be effective. However, when there is a dispute about the existence or terms of the written authorization, a copy of the employee's written authorization shall be submitted to the district. The employee organization shall indemnify the district for any employee claims regarding payroll deductions made by the district in reliance on notification from the employee organization. (Education Code 45060, 45168)

When an employee organization which has declined to certify that it will handle and process employee written authorizations makes a request for payroll deductions, the district shall request a copy of the employee's written authorization before making the payroll deductions. (Education Code 45060, 45168)

A written authorization shall remain in effect until expressly revoked in writing by the employee and pursuant to the terms of the written authorization. Employee requests to cancel or change authorizations for payroll deductions for employee organizations shall be directed to the employee organization rather than the district. The employee organization shall be responsible for processing these requests. The district shall rely on the information provided by the employee organization regarding whether deductions for an employee organization were properly canceled or changed. The employee organization shall be required to indemnify the district for any claims made by an employee for deductions made by the district in reliance on information from the employee organization. (Education Code 45060, 45168)

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Personnel (All Staff)**Regulation 4161.2~4261.2~4361.2: Personal Leaves**

CSBA NOTE: The following administrative regulation is subject to collective bargaining agreements.

Personal leaves granted to district employees shall be used as permitted in this administrative regulation, other Board-approved policy or district regulation, or applicable collective bargaining agreement.

CSBA NOTE: Family Code 297.5 extends to registered domestic partners the same rights that are available under state law to spouses. Thus, any reference to an employee's spouse throughout this administrative regulation also applies to a registered domestic partner, even if not expressly stated in the applicable state statute (e.g., Education Code, Military and Veterans Code). Districts should consult CSBA District and County Office of Education Legal Services or the district's legal counsel if a question arises as to leave provisions relative to an employee's domestic partner.

For the purpose of any personal leave offered pursuant to state law, a registered domestic partner shall have the same rights, protections, and benefits as a spouse and any protections provided to a spouse's child shall also apply to a child of a registered domestic partner.- (Family Code 297.5)

Whenever possible, employees shall request personal leaves in advance and prepare suitable instructions, including lesson plans as applicable, for a substitute employee.

Bereavement

CSBA NOTE: Education Code 44985 and 45194 allow the Governing Board to expand the class of relatives listed below as "immediate family" and enlarge the benefits provided by law. In addition, Government Code 12945.2, as amended by AB 1033 (Ch. 327, Statutes of 2021), includes a parent-in-law in the definition of "parent" for purposes of California Family Rights Act (CFRA) leave. Thus, to ensure consistency, the definition of "immediate family" below includes "mother-in-law" and father-in-law," as permitted by law. The following two paragraphs may be revised to reflect district practice.

Employees are entitled to a leave of up to three days, or five days if out-of-state travel is required, upon the death of any member of the employee's immediate family. No deduction shall be made from the employee's salary, nor shall such leave be deducted from any other leave to which the employee is entitled.- (Education Code 44985, 45194)

Members of ~~the~~ an employee's immediate family include:- (Education Code 44985, 45194)

1. The mother, mother-in-law, father, father-in-law, grandmother, grandfather, or grandchild of the employee or of the employee's spouse
2. The employee's spouse, son, son-in-law, daughter, daughter-in-law, brother, or sister
3. Any relative living in the employee's immediate household

At the employee's request, bereavement leave may be extended under personal necessity leave provisions as provided in the section "Personal Necessity" below.- (Education Code 44981, 45207)

Personal Necessity

CSBA NOTE: Employees may use a maximum of seven days of accumulated personal illness/injury leave (sick leave) for reasons of personal necessity pursuant to Education Code 44981 (certificated employees) and 45207 (classified employees). Pursuant to Education Code 44981 and 45207, a higher maximum may be set for certificated and/or classified employees in the applicable collective bargaining agreement, or by Board resolution for classified employees who are not covered by a collective bargaining agreement. Districts that have established a maximum that is higher than seven days should modify the following paragraph accordingly.

Education Code 45207 clarifies that provisions pertaining to personal necessity leave also apply to districts that have adopted the merit system for classified employees in accordance with Education Code 45240-45320.

Employees may use a maximum of seven days of accrued personal illness/injury leave (sick leave) during each school year for reasons of personal necessity.- (Education Code 44981, 45207)

Classified Employees

Acceptable reasons for the use of personal necessity leave include:

1. Death of a member of the employee's immediate family when the number of days of absence exceeds the limits set by bereavement leave provisions- (Education Code 44981, 45207)
2. An accident involving the employee or the employee's property, or the person or property of a member of the employee's immediate family- (Education Code 44981, 45207)

CSBA NOTE: Pursuant to Education Code 44981, a certificated employee may use personal necessity leave for the serious illness of a member of the employee's immediate family. The Board may extend these provisions to classified employees under the authority granted to the Board by Education Code 45207.

Districts are cautioned to consult CSBA District and County Office of Education Legal Services or the district's legal counsel regarding any interaction of Education Code provisions with Labor Code 233, 245.5, and 246.5, which allow the use of sick leave for the need of the employee or family member for the diagnosis, care, or treatment of an existing health condition or for preventive care and which include in the definition of "family member" a registered domestic partner, grandparent, and sibling. See AR 4161.1/4361.1 - Personal Illness/Injury Leave and AR 4261.1 - Personal Illness/Injury Leave.

Also see AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave for federal and state provisions related to leaves for the birth, adoption, or foster placement of a new child; the care of a seriously ill child, parent, parent-in-law, or spouse/registered domestic partner or the employee's own serious health condition.

3. Illness, preventive care, or other need of a member of the employee's family, as defined in Labor Code 245.5- (Education Code 44981; Labor Code 246.5)

CSBA NOTE: Education Code 45207 provides that classified employees may use sick leave for required court appearances, as provided in Item #4 below. Circumstances under which employees may take time off, with pay, for court appearances are described in the section on "Leave to Perform Legal Duties" below.

4. A classified employee's appearance in any court or before any administrative tribunal as a litigant, party, or witness under subpoena or other order- (Education Code 45207)

CSBA NOTE: Items #5 and #6 are optional and may be deleted or modified to reflect district practice.

5. Fire, flood, or other immediate danger to the home of the employee

6. Personal business of a serious nature which the employee cannot disregard

Leave for personal necessity may be allowed for other reasons at the discretion of the Superintendent or designee. However, personal necessity leave shall not be granted for purposes of personal convenience, for the extension of a holiday or vacation, or for matters which can be taken care of outside of working hours. The Superintendent or designee shall have final discretion as to whether a request reflects personal necessity.

Certificated Employees

The use of Personal Necessity Leave will be determined solely by the Unit Member.

CSBA NOTE: The following paragraph is optional. The district is prohibited from requiring employees to obtain advance permission prior to taking leaves in certain situations. Pursuant to Education Code 44981 and 45207, the district may not require advance permission for leaves taken by classified employees for the reasons specified in Items #1-2 above and by certificated employees for the reasons specified in Items #1-3 above. In addition, Labor Code 246.5 requires an employer to grant paid sick leave "upon the oral or written request of an employee." According to the Department of Industrial Relations, employers may not require advance notice when the need for the leave was unforeseeable, as in the case of unanticipated illness or a medical emergency.

Also see AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave for requirements pertaining to requests for leaves that qualify under the federal Family and Medical Leave Act (29 USC 2601-2654) or CFRA (Government Code 12945.1-12945.2), including provisions that allow employees to provide notice as soon as practicable when 30-day advance notice is not practicable due to lack of knowledge of the date the leave will be needed, a change in circumstances, or a medical emergency.

Advance permission shall not be required of an employee in any case involving the death of a member of the employee's immediate family, an accident involving the employee's person or property or the person or property of a member of the employee's immediate family, or the illness, preventive care, or other need of a member of the employee's family.- (Education Code 44981, 45207)

For any leave that is planned, or wherefor which the need ~~for leave~~ is foreseeable, an employee shall notify the Superintendent or designee in advance. In all other circumstances, the employee shall notify the Superintendent or designee of the need for the leave as soon as practicable.

CSBA NOTE: Education Code 44981 and 45207 mandate the adoption of regulations requiring proof of personal necessity and prescribing the manner of the required proof. The following paragraph may be revised to specify the manner of proof required by the district.

After any absence due to personal necessity, the employee shall verify the absence by submitting a completed and signed district absence form to the employee's immediate supervisor.

Leave to Perform Legal Duties

CSBA NOTE: Labor Code 230 prohibits the discharge of or discrimination or retaliation against an employee for taking time off for the activities specified in Items #1-2 below.

Pursuant to Education Code 44037, it is unlawful for the district or personnel commission to (1) adopt any rule, regulation, or policy that encourages classified employees to seek exemption from jury duty; (2) directly or indirectly solicit or suggest to any employee that the employee seek exemption from jury duty; or (3) discriminate against any employee with respect to assignment, employment, promotion, or in any other manner because of the employee's service on a jury panel. However, the Board or personnel commission may establish a rule providing that only a percentage of district staff, which shall not be less than two percent, shall be granted such leave with pay at any one time. The following section may be revised to reflect district practice.

An employee may take time off work in order to: (Labor Code 230)

1. Serve on an inquest jury or trial jury
2. Comply with a subpoena or other court order to appear as a witness

Notices, summons, and subpoenas for court appearances shall be submitted to the district office when requesting leave.

A classified employee called for jury duty shall be granted leave with pay up to the amount of the difference between the employee's regular earnings and any amount received for jury fees.- (Education Code 44037)

CSBA NOTE: The following optional paragraph is for use by districts that choose to provide leave of absence with pay for certificated employees called for jury duty, as authorized by Education Code 44036. Districts that do not grant such leave should delete this paragraph.

A certificated employee who is called for jury duty also shall be granted leave with pay up to the difference between the employee's regular earnings and any jury fees received. (Education Code 44036)

CSBA NOTE: The following paragraph is optional. Education Code 44036 allows the Board, at its discretion, to provide paid leaves for employees to appear in court as witnesses other than as litigants or to respond to orders from another governmental jurisdiction. Districts that do not grant such leave should delete this paragraph.

An employee shall be granted leave with pay to appear in court as a witness other than a litigant or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the employee. Such an employee shall receive the difference between the employee's regular earnings and any witness fees received. (Education Code 44036)

Leaves for Crime Victims for Judicial Proceedings

CSBA NOTE: Labor Code 230.2 prohibits a district from taking adverse employment action against an employee who takes leave as described below.

An employee ~~may be absent from work in order to attend judicial proceedings related to a crime when the employee who~~ is a victim, ~~of a crime~~ or an immediate family member, registered domestic partner, or child of a registered domestic partner of ~~a victim, of such victim may be absent from work in order to attend related judicial proceedings, if the crime is~~ any of the following ~~crimes~~: (Labor Code 230.2)

1. A violent felony as defined in Penal Code 667.5(c)
2. A serious felony as defined in Penal Code 1192.7(c)
3. A felony provision of law proscribing theft or embezzlement

CSBA NOTE: Pursuant to Labor Code 230.2, employees may use any of the types of leave listed in the following paragraph, unless otherwise provided by a collective bargaining agreement, although a collective bargaining agreement cannot diminish the entitlement of an employee.

For these purposes, the employee may use vacation, personal leave, personal illness/injury leave, unpaid leave, or compensatory time off that is otherwise available to the employee.- (Labor Code 230.2)

Prior to taking time off, an employee shall give the Superintendent or designee a copy of the notice of each scheduled proceeding that is provided by the responsible agency, unless advance notice is not feasible. When advance notice is not feasible or an unscheduled absence occurs, the employee shall, within a reasonable time after the absence, provide documentation evidencing the judicial proceeding from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office, or the victim/witness office that is advocating on behalf of the victim.- (Labor Code 230.2)

The district shall keep confidential any records pertaining to the employee's absence from work by reason of this leave.- (Labor Code 230.2)

Leaves for Victims of Crime or Abuse

CSBA NOTE: Labor Code 230 and 230.1 allow employees who are victims of domestic violence, sexual assault, stalking, crime that caused physical injury or mental injury with a threat of physical injury, and employees whose immediate family member is deceased as the direct result of a crime to use any available vacation, personal leave, or compensatory time off for the purposes described in Items #1-5 below, and prohibit a district from taking adverse employment action against an employee for taking leave for any of those purposes. Pursuant to Labor Code 230.1, Items #2-5 apply to districts with 25 or more employees.

An employee who is a victim of domestic violence, sexual assault, stalking, or a crime that caused physical injury or mental injury with a threat of physical injury or an employee whose immediate family member, as defined, is deceased as the direct result of a crime may use vacation, sick leave, personal leave, or compensatory time off that is otherwise available to the employee to attend to the following activities:- (Labor Code 230, 230.1, 246.5)

1. Obtain or attempt to obtain any relief, including, but not limited to, a temporary restraining order, restraining order, or other injunctive relief to help ensure the health, safety, or welfare of the employee or the employee's child
2. Seek medical attention for injuries caused by crime or abuse
3. Obtain services from a domestic violence shelter, program, rape crisis center, or victim services organization or agency as a result of the crime or abuse
4. Obtain psychological counseling or mental health services related to an experience of crime or abuse
5. Participate in safety planning and take other actions to increase safety from future crime or abuse, including temporary or permanent relocation

CSBA NOTE: Pursuant to Labor Code 230, the following certification may include documentation from a victim advocate (defined as an individual, whether paid or serving as a volunteer, who provides services to victims under the auspices or supervision of an agency or organization that has a documented record of providing services to victims, a court, or a law enforcement or prosecution agency) or any other form of documentation that reasonably verifies that the crime or abuse occurred, including, but not limited to, a written statement signed by the employee or by an individual acting on the employee's behalf.

Prior to taking time off, an employee shall give reasonable notice to the Superintendent or designee, unless advance notice is not feasible. When an unscheduled absence occurs, the employee shall provide, within a reasonable period of time, certification of the absence in the form of any of the following:- (Labor Code 230, 230.1)

1. A police report indicating that the employee was a victim
2. A court order protecting or separating the employee from the perpetrator of the crime or abuse, or other evidence from the court or prosecuting attorney that the employee has appeared in court
3. Documentation from a domestic violence or sexual assault counselor as defined in Evidence Code 1037.1 or 1035.2, licensed medical professional or health care provider, victim advocate, or counselor that the employee was undergoing treatment or receiving services for physical or mental injuries or abuse resulting in victimization from the crime or abuse
4. Any other form of documentation that reasonably verifies that the crime or abuse occurred, including, but not limited to, a written statement signed by the employee or by an individual acting on the employee's behalf certifying that the absence is for a purpose authorized under Labor Code 230 or 230.1

The district shall maintain the confidentiality of such an employee to the extent authorized by

law.- (Labor Code 230, 230.1)

CSBA NOTE: Pursuant to Labor Code 230.1, districts with 25 or more employees are required to notify district employees of employee rights under Labor Code 230 and 230.1. The district may use a form developed by the Labor Commissioner for this purpose, when available on the web site of the Department of Industrial Relations, or may develop its own form that is substantially similar in content and clarity to the Labor Commissioner's form.

The Superintendent or designee shall inform employees of ~~their~~the rights provided employees pursuant to Labor Code 230 and 230.1 using a form developed by the Labor Commissioner or a substantially similar form developed by the district.- Such information shall be provided to new employees upon hire and to other employees upon request.- (Labor Code 230.1)

Personal Leave for Child-Related Activities

CSBA NOTE: Pursuant to Labor Code 230.8, the following section applies to any district employing 25 or more employees at the same location. A district with fewer than 25 employees at the same location may use or delete this section at its discretion.

Pursuant to Labor Code 230.8, an employee who is discharged, threatened with discharge, demoted, suspended, or otherwise discriminated against for using the leave is entitled to reinstatement and reimbursement for lost wages and benefits, and an employer who willfully refuses to rehire, promote, or otherwise reinstate such an employee is subject to a civil penalty equal to three times the amount of the lost wages and benefits.

Any employee who is a parent/guardian of one or more children of an age to attend any of grades K-12 or a program offered by a licensed child care provider may use up to 40 hours of personal leave, vacation, or compensatory time off each school year in order to:- (Labor Code 230.8)

1. Find, enroll, or reenroll a child in a school or with a licensed child care provider or to participate in activities of the school or child care provider, provided the employee gives reasonable advance notice of the absence. Time off for this purpose shall not exceed eight hours in any calendar month.
2. Address a school or child care emergency, provided the employee gives notice. An emergency exists when the child cannot remain in school or with a child care provider due to one of the following circumstances:
 - a. A request by the school or child care provider that the child be picked up
 - b. An attendance policy, excluding planned holidays, that prohibits the child from attending or requires that the child be picked up from the school or child care provider
 - c. Behavioral or discipline problems
 - d. Closure or unexpected unavailability of the school or child care provider, excluding planned holidays
 - e. A natural disaster, including, but not limited to, fire, earthquake, or flood

For purposes of this leave, parent/guardian includes a parent, guardian, stepparent, foster parent, grandparent, or person who stands in loco parentis to a child.- (Labor Code 230.8)

CSBA NOTE: Labor Code 230.8 provides that the employee may use time off without pay to the extent the district makes it available. The following optional paragraph may be revised to reflect district practice.

In lieu of using vacation, personal leave, or compensatory time off, eligible employees may take unpaid leave for this purpose.

If two or more parents/guardians of a child are employed at the same work site, this leave shall be allowed for the parent/guardian who first gives notice to the district. Simultaneous absence by another parent/guardian of the child may be granted by the Superintendent or designee.- (Labor Code 230.8)

Upon request by the Superintendent or designee, the employee shall provide documentation from the school or licensed child care provider that the employee engaged in permitted child-related activities on a specific date and at a particular time.- (Labor Code 230.8)

Service on Education Boards and Committees

Upon request, a certificated employee shall be granted up to 20 school days of paid leave per school year for service performed within the state on any education board, commission, committee, or group authorized by Education Code 44987.3 provided that all of the following conditions are met:- (Education Code 44987.3)

1. The service is performed within the state.
2. The board, commission, organization, or group informs the district in writing of the service.
3. The board, commission, organization, or group agrees, prior to the service, to reimburse the district, upon the district's request, for compensation paid to the employee's substitute and for actual related administrative costs.

Employee Organization Activities

CSBA NOTE: The following optional section may be deleted by any district whose collective bargaining agreements expressly provide for a paid leave of absence for participation in the activities described in this section.

Education Code 44987 and 45210 provide that any certificated or classified employee may take time off without loss of compensation to serve as an elected officer of any local, statewide, or national employee organization of which the employee is a member. Following the district's payment to the employee for the leave of absence, the employee organization must reimburse the district within 10 days after receiving the district's certification of payment of compensation to the employee. This leave of absence is in addition to the release time granted to representatives of an employee organization pursuant to Government Code 3543.1.

Pursuant to Education Code 44987 and 45210, as amended by SB 294 (Ch. 539, Statutes of 2021), an employee's leave of absence to serve as an elected officer of an employee organization is additional to any other leave available for the employee's use by law or in agreement with the district.

Upon request, any certificated or classified employee shall be granted a leave of absence without loss of compensation, to serve as an elected officer of a district employee organization or any statewide or national employee organization with which the employee organization is affiliated. Such leave shall be in addition to any other leave to which the employee may be entitled by other laws or a memorandum of understanding or collective bargaining agreement. (Education Code 44987, 45210)

The leave shall include, but is not limited to, absence for purposes of attending periodic, stated, special, or regular meetings of the body of the organization- on which the employee serves as an officer. (Education Code 44987, 45210)

CSBA NOTE: Education Code 45210 requires districts to grant a paid leave of absence to a reasonable number of classified employees serving as unelected members of the employee organization or a statewide or national public employee organization when the employee attends "important organizational activities authorized by the public employee organization." Compensation must include the required retirement fund contributions. The employee will continue to earn full service credit during the leave and must pay member contributions as specified. Education Code 45210 also requires that an employee organization provide reasonable notification to the district when requesting a leave of absence without loss of compensation for an employee.

Upon request of an employee organization in the district or its state or national affiliate, a reasonable number of unelected classified employees shall be granted a leave of absence without loss of compensation for the purpose of attending important organizational activities authorized by the employee organization. The employee organization shall provide reasonable notification to the Superintendent or designee when requesting a leave of absence for employees for this purpose.- (Education Code 45210)

When leave is granted for any of the above purposes, the employee organization shall reimburse the district within 10 days after receiving the district's certification of payment of compensation to the employee.- (Education Code 44987, 45210)

Religious Leave

CSBA NOTE: The following optional section is for use by any district that chooses to grant religious leave and may be revised to reflect district practice. A district that does not grant such leave should delete this section. However, the district should consult CSBA District and County Office of Education Legal Services or the district's legal counsel before denying a request for religious leave since the Constitution requires districts to provide "reasonable accommodation" to employee religious practices.

The Superintendent or designee may grant an employee up to three days of leave per year for religious purposes, provided that the leave is requested in advance and that it does not cause additional district expenditures, the neglect of assigned duties, or any other unreasonable hardship on the district.

CSBA NOTE: The following optional paragraph reflects the California Supreme Court's interpretation of Article 1, Section 8 of the California Constitution as stated in Rankin v. Commission on Professional Competence.

The Superintendent or designee shall deduct the cost of hiring a substitute, when required, from the wages of the employee who takes religious leave.

No employee shall be discriminated against for using this leave or any additional days of unpaid leave granted for religious observances at the discretion of the Superintendent or designee.

Spouse on Leave from Military Deployment

CSBA NOTE: Military and Veterans Code 395.10 requires any district with 25 or more employees to allow up to 10 days of unpaid leave to an employee whose spouse is on leave from military deployment. A district with fewer than 25 employees may use the following section at its discretion. In addition, 29 USC 2612 authorizes an employee to take up to 26 work weeks of unpaid military caregiver leave or up to 12 weeks of "exigency" leave during a single 12-month period, as determined by the district; see AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave.

An employee who works an average of 20 hours or more per week and whose spouse is a member of the United States Armed Forces, National Guard, or reserves may take up to 10 days of unpaid leave during a period that the employee's spouse is on leave from deployment during a military conflict, as defined in Military and Veterans Code 395.10.- (Military and Veterans Code 395.10)

Within two business days of receiving official notice that the employee's spouse will be on leave from deployment, the employee shall provide the Superintendent or designee with notice of the intention to take the leave. The employee shall submit written documentation certifying that the employee's spouse will be on leave from deployment during the time that the leave is requested.- (Military and Veterans Code 395.10)

Leave for Emergency Duty

CSBA NOTE: Labor Code 230.3 prohibits a district from discharging or discriminating against an employee who takes time off to perform emergency duty as specified below. Labor Code 230.3 defines emergency rescue personnel as a member of a federal, state, local, or private fire department or agency, as well as a sheriff or police department.

An employee may take time off to perform emergency duty as a volunteer firefighter, a reserve peace officer, or emergency rescue personnel.- (Labor Code 230.3)

CSBA NOTE: Pursuant to Labor Code 230.4, a district with 50 or more employees must grant an employee who is a volunteer firefighter, reserve peace officer, or emergency rescue personnel a leave of absence for up to 14 days per calendar year for training purposes. A district with fewer than 50 employees may use or delete this paragraph at its discretion.

Any employee who performs duty as a volunteer firefighter, reserve peace officer, or emergency rescue personnel shall be permitted to take temporary leaves of absence, not to exceed an aggregate total of 14 days per calendar year, for the purpose of engaging in fire, law enforcement, or emergency rescue training.- (Labor Code 230.4)

Civil Air Patrol Leave

CSBA NOTE: Labor Code 1500-1507 require a district with more than 15 employees to provide at least 10 days of unpaid leave per year, beyond any leave otherwise available to employees, to employees who volunteer with the Civil Air Patrol and are directed to respond to an emergency operational mission, as provided below. Labor Code 1503 specifies that a district may not require an employee to first exhaust all accrued vacation, personal, sick, or any other available leave in order to use Civil Air Patrol leave.

If the district chooses to offer more than 10 days of such leave per year or to provide paid leave, it should modify the following paragraph accordingly. A district with 15 or fewer employees may use or delete this section at its discretion.

An employee may take up to 10 days of unpaid leave per calendar year, beyond any leave otherwise available to the employee, to respond to an emergency operational mission of the California Civil Air Patrol, provided that the employee has been employed by the district for at least a 90-day period immediately preceding the leave. Such leaves shall not exceed three days for a single mission, unless an extension is granted by the governmental entity authorizing the mission and is approved by the Superintendent or designee.- (Labor Code 1501, 1503)

The employee shall give the district as much advance notice as possible of the intended dates of the leave. The Superintendent or designee may require certification from the proper Civil Air Patrol authority to verify the eligibility of the employee for the leave and may deny the leave if the employee fails to provide the required certification.- (Labor Code 1503)

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

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

Personnel (All Staff)**Regulation 4161.5~4261.5~4361.5: Military Leave**

CSBA NOTE: Employment and re-employment rights of employees who take military leave of absence are protected by the federal Uniformed Services Employment and Reemployment Rights Act (USERRA), 38 USC 4301- 4334. The district may not refuse to grant military leave, regardless of the length of employment or whether the employee volunteers for military service or is called up involuntarily.

USERRA applies to all employees, except individuals employed for a brief, nonrecurrent period for which there was no reasonable expectation that such employment would continue indefinitely or for a significant period.

20 CFR 1002.149-1002.150 and 1002.210-1002.213 and guidelines issued by the Veterans' Employment and Training Service (VETS) of the U.S. Department of Labor, "A Non-Technical Resource Guide to the Uniformed Services Employment and Reemployment Rights Act," clarify that federal law generally protects seniority-based benefits (i.e., a right or benefit that is determined by or that accrues with length of service) that would have accrued "with reasonable certainty" had the employee remained continuously employed. Non-seniority-based benefits are generally protected to the same extent that those benefits are preserved during comparable kinds of leave under local policies or state law. The district should consult legal counsel regarding any questions about entitlements to benefits.

Note that in cases where state law provides greater protections to employees, state law supersedes federal law. In addition, the district should consult its collective bargaining agreements to determine if the bargaining agreements provide greater military leave benefits than provided by law and should modify or delete the following optional regulation accordingly.

Military leave shall be granted in accordance with applicable state and federal law to employees performing military duties on a voluntary or involuntary basis in a uniformed service, including active duty, active duty for training, initial active duty for training, inactive duty training, full-time National Guard duty, examination to determine fitness for duty, and performance of funeral honors duty. (Education Code 44800; Military and Veterans Code 395, 395.01, 395.02, 395.05, 395.1, 395.2, 395.9; 38 USC 4301, 4303, 4316)

~~An~~Any district employee who needs to be absent from the district ~~service~~ to fulfill ~~his/her~~ military service shall provide advance written or verbal notice to the Superintendent or designee, unless the giving of such notice is precluded by military necessity or is otherwise impossible or unreasonable. (38 USC 4312; 20 CFR 1002.85, 1002.86)

Salary/Compensation

CSBA NOTE: Pursuant to Military and Veterans Code 395.01-395.05, employees on military leave are entitled to receive their salary or compensation for a maximum of 30 calendar days for any one leave or during one fiscal year. However, Military and Veterans Code 395.03 allows the Governing Board to extend compensation beyond the maximum of 30 calendar days for leaves taken pursuant to Items #1, 2, and 4 below through a Board resolution or a Memorandum of Understanding with an employee organization. In addition, Education Code 44018 authorizes, but does not require, the Board to provide an employee who is on active military duty as a member of the California National Guard or a U.S. Military Reserve organization, for up to 180 days, the difference between the amount of the military pay and allowances and the employee's salary.

The following paragraph should be revised to reflect decisions of the Board, if any, to extend compensation beyond 30 days' pay.

~~An employee shall receive his/her~~The district shall pay an employee's salary or compensation for the first 30 days of any one absence for military leave or during one fiscal year, under any of the following conditions:

1. Active Military Training or Exercises: The employee is granted a temporary military leave of absence to engage in ordered military duty for purposes of active military training, encampment, naval cruises, special exercises, or like activity as a member of the reserve corps or force of the United States Armed Forces, National Guard, or Naval Militia, provided that: (Military and Veterans Code 389, 395, 395.01)
 - a. He/she~~The employee~~ has been employed by the district for at least one year immediately prior to the day the military leave begins.
 - b. The ordered duty does not exceed 180 days, including time involved in going to and returning from such duty.
2. Active Military Duty: The employee is on military leave, other than a temporary military leave, to engage in active military duty as a member of the reserve corps or force of the United States Armed Forces, the National Guard, or the Naval Militia, provided that ~~he/she~~the employee has been employed by the district for at least one year immediately prior to the day the military leave begins. (Military and Veterans Code 389, 395.02)
3. War or Other Emergency: The employee, however long employed by the district, is a member of the National Guard who is engaged in military or naval duty during a state of extreme emergency as declared by the Governor, or during such time as the National Guard may be on active duty in situations described in Military and Veterans Code 146, including travel time to and from such duty. (Military and Veterans Code 395.05)

CSBA NOTE: Pursuant to Military and Veterans Code 395 and 395.01, the district has discretion as to whether employees are compensated for military leave for periods of inactive duty training. Optional Item #4 is for use by districts that choose to provide compensation to such employees.

4. Inactive Duty Training: The employee is a member of the reserve corps or force of the United States Armed Forces, National Guard, or Naval Militia who is engaged in temporary inactive duty training, provided that ~~he/she~~the employee has been employed by the district for at least one year immediately prior to the day the military leave begins and the ordered duty does not exceed 180 days, including time involved in going to and returning from such duty.

CSBA NOTE: When calculating whether the employee has been employed by the district for a minimum of one year for purposes of determining the employee's right to a paid military leave of absence pursuant to Items #1, 2, and 4 above, the Attorney General opined in 77 Ops.Cal.Atty.Gen. 209 (1994), that all prior military service is to be counted as public agency service (i.e., the military service is "tacked on" to the amount of time employed in the district), even when a period of time lapses between the military service and district employment. However, as opined by the Attorney General in 18 Ops.Cal.Atty.Gen. 178 (1951), an employee may not "tack on" prior employment in another district. If a question arises as to whether prior service should be counted, district legal counsel should be consulted.

In determining the length of district employment when necessary to determine eligibility for compensation for military leave, all recognized military service performed during and prior to district employment shall be included.

For classified employees, 30 days' compensation shall be one month's salary. For certificated employees, 30 days' compensation shall be one-tenth of the employee's annual salary. (Education Code 45059)

~~Certificated employees shall not be entitled to compensation during non-teaching, non-paying months of the year.~~

During the period of military leave, an employee may, ~~upon his/her own request, to~~ use any vacation or similar paid leave accrued before the commencement of the military leave, in order to continue receiving compensation for the employee's employment with the district. The district shall not require the employee to use such leave. (38 USC 4316; 20 CFR 1002.153)

Benefits

An employee may elect to continue ~~his/her~~ health plan coverage during the military leave. The maximum period of coverage for the employee and his/her any dependents shall be either 24 months from the

beginning of the leave or until the day after the employee fails to apply for or return to employment, whichever is less. (38 USC 4317; 20 CFR 1002.164)

An employee on military leave may be required to pay the employee cost, if any, of any funded benefit to the extent that other employees on leave are so required. (38 USC 4316)

An employee absent for 30 days or fewer shall not be required to pay more than the employee share for such coverage. An employee absent for 31 days or more may be required to pay not more than 102 percent of the full premium under the plan. (38 USC 4317; 20 CFR 1002.166)

CSBA NOTE: The following optional paragraph is for use by any district whose Board has taken action to extend benefits for up to 180 days to employees who are on active military duty as members of the California National Guard or a U.S. Military Reserve organization, as authorized, but not required, by Education Code 44018.

Any employee called into active military duty as a member of the California National Guard or a United States Military Reserve organization shall receive, for up to 180 days, the difference between the amount of ~~his/her~~ the employee's military pay and the amount the employee would have received from the district and all benefits that the employee would have received ~~if he/she had~~ the employee not been called to active military duty, unless the benefits are prohibited or limited by vendor contracts. (Education Code 44018)

Vacation and Sick Leave Accrual

An employee on temporary military leave under the conditions described in ~~item~~ Item #1 ~~Active Military Training or Exercises~~, in the section entitled "Salary/Compensation" above, shall continue to accrue the same vacation, sick leave, and holiday privileges to which ~~he/she~~ the employee would otherwise be entitled if not absent. (Military and Veterans Code 395)

An employee on military leave who is serving in active duty in time of war, national emergency, or United Nations military or police operation shall not accrue sick leave or vacation leave during the period of such leave. (Military and Veterans Code 395.1)

However, an employee who is a National Guard member on active duty as described in ~~item~~ Item #3 ~~War or Other Emergency~~, in the section entitled "Salary/Compensation" above, shall not suffer any loss or diminution of vacation or holiday privileges because of ~~his/her~~ the employee's leave of absence. (Military and Veterans Code 395.05)

Pension Plan Service Credit

CSBA NOTE: Pursuant to Government Code 20997, employers that participate in the California Public Employees' Retirement System (CalPERS) are required to inform employees who are CalPERS members, of the rights of returning military veterans to receive employer-paid service credits for the period of active military service.

Pension plan service credit and vesting shall continue during an employee's military leave as though no break in service had occurred. Payment of employer and employee contributions shall be made in accordance with law for members of the State Teachers' Retirement System or Public Employees' Retirement System. (Education Code 22850-22856; Government Code 20990-21013)

Employment Status

CSBA NOTE: Employees on military leave are deemed to be on furlough or leave of absence, pursuant to 20 CFR 1002.149 and, during the period of military leave, maintain non-seniority rights and benefits generally provided by the employer to other employees with similar seniority, status, and pay who are on furlough or leave of absence. However, pursuant to Education Code 44800 and Military and Veterans Code 395, absence due to military leave may not be counted in satisfaction of an uncompleted probationary period.

Absence for military leave shall not affect the classification of any ~~certificated~~ employee. In the case of a ~~certificated~~ probationary employee, the period of such absence shall not count as part of ~~the~~ service required to obtain permanent status, but shall not be construed as a break in the continuity of service

for any purpose. (Education Code 44800; Military and Veterans Code 395; 20 CFR 1002.149)

Reinstatement Rights

At the conclusion of the military duty, an employee shall be promptly reinstated in the position held at the beginning of the leave, at the salary to which ~~he/she~~the employee would otherwise have been entitled, except under the conditions noted below: in this section. (Education Code 44800; Military and Veterans Code 395, 395.2; 38 USC 4304, 4313; ~~20 CFR 1002.180-1002.181~~
20 CFR 1002.180-1002.181)

Any employee who performs active military duty in time of war, national emergency, or United Nations military or police operation has a right to return to ~~his/her~~the position held prior to the military service, during terminal leave prior to the employee's discharge, separation, or release from the armed forces, or within six months of ~~an~~the employee's release, separation, honorable discharge, or placement on inactive duty. Reinstatement rights shall not be extended to any such employee who fails to return within 12 months after the first date upon which ~~he/she~~the employee could terminate or could cause to ~~be~~have terminated ~~his/her~~ active service. (Education Code 44800; Military and Veterans Code 395.1)

When an employee has been on military leave for reasons other than war or national emergency, the time frame for seeking reinstatement shall depend on the length of military service as follows: (38 USC 4312; 20 CFR 1002.115, 1002.118)

1. For a leave of 30 days or fewer, the employee shall report for duty no later than the beginning of the first full work day following the completion of the military service; ~~provided the employee has plus~~ a period of eight hours ~~to of~~ rest following a period for safe transportation to ~~his/her~~the employee's residence.
2. For a leave of 31-180 days, the employee shall submit a written or verbal application for reinstatement not ~~later than 14 days after the completion of military service.~~
later than 14 days after the completion of military service.
3. For a leave of more than 180 days, the employee shall submit a written or verbal application for reinstatement within 90 days after the completion of military service.
~~In cases where~~Where an employee's reporting or application for reinstatement within the periods specified in ~~items~~Items #1 and #2 above is impossible or unreasonable through no fault of the employee, ~~he/she~~the report or application shall ~~report~~be made as soon as possible after the expiration of the period. In the case of Items #2 and #3 where an application is required, the employee's application may be made orally or in writing and need not follow any particular format. (38 USC 4312; 20 CFR 1002.115, 1002.117, 1002.118)

An employee who is hospitalized for, or convalescing from, an illness or injury incurred in or aggravated during the performance of military service shall report for duty or submit an application for reinstatement at the end of the period that is necessary to recover from such illness or injury, but no more than two years after the completion of military service unless circumstances beyond the employee's control make reporting within the two-year period impossible or unreasonable. (38 USC 4312; 20 CFR 1002.116)

Upon receiving an application for reinstatement, the Superintendent or designee shall reinstate the employee as soon as practicable under the circumstances of ~~his/her~~the case, but within a time period not to exceed two weeks, absent unusual circumstances. (20 CFR 1002.181)

If the employee's previous position has been abolished, ~~he/she~~the district shall ~~be reinstated~~reinstate the employee in a position of like seniority, status, and pay, if such position exists, or to a comparable vacant position for which ~~he/she~~the employee is qualified. (Military and Veterans Code 395, 395.1; 38 USC 4313; 20 CFR 1002.192)

An employee ~~failing~~who fails to report or apply for reinstatement within the appropriate period does not automatically forfeit ~~his/her rights,~~the entitlement to reinstatement but shall be subject to the ~~Board's~~district's rules and/or practices governing unexcused absences. (38 USC 4312)

The Superintendent or designee may elect not to reinstate an employee following military leave if any of the following conditions exists:

1. The district's circumstances have so changed as to make such re-employment impossible or unreasonable, such as a reduction in force that would have included the employee. (38 USC 4312; 20 CFR 1002.139)
2. The accommodation, training, or effort described in 38 USC 4313(a)(3), (a)(4), or (b)(2)(B) would impose an undue hardship on the district as defined in 20 CFR 1002.5 or 1002.198. (38 USC 4312; 20 CFR 1002.139)
3. The employee's position was for a brief, nonrecurrent period and there was no reasonable expectation that such employment will continue indefinitely or for a significant period. (38 USC 4312; 20 CFR 1002.139)
4. The employee's cumulative length of absence and length of all previous military leave while employed with the district exceeds five years, excluding those training and service obligations specified in 38 USC 4312(c). (38 USC 4312; 20 CFR 1002.99-1002.103)
5. The employee was separated from military service with a disqualifying discharge or under other than honorable conditions. (Military and Veterans Code 395.1; 20 USC 4304, 4312; 20 CFR 1002.134-1002.138)

Notices

CSBA NOTE: 38 USC 4334 requires employers to post a notice of rights and benefits as provided below. The U.S. Secretary of Labor has provided a sample notice listing these rights which is available on the Department of Labor's USERRA web site.

The Superintendent or designee shall provide employees a notice of the rights, benefits, and obligations of employees granted military leave and of the district under the Uniformed Services Employment and Reemployment Rights Act (USERRA), 38 USC 4301-4334. (38 USC 4334)

CSBA NOTE: 38 USC 4334 states that the notice may be placed where the district customarily places employee notices, as provided below. However, the VETS' "A Non-Technical Resource Guide to the Uniformed Services Employment and Reemployment Rights Act (USERRA)," clarifies that an employer may provide the notice in an alternative manner as long as the full text of the notice is provided. Examples include handing the notice to employees, mailing it, or distributing it via email. The district may revise the following paragraph to reflect district practice.

This requirement may be met by posting the notice where the district customarily places notices for employees. (38 USC 4334)

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