

AGENDA FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
September 08, 2020
6:00pm Regular Session

In accordance with the Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Sierra County Board of Education will hold meetings via Zoom Videoconferencing.

Zoom link:

<https://us02web.zoom.us/j/88400397480>

Phone dial-in: 669-900-9128

Webinar ID: 884 0039 7480

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

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
 - a. Acceptance of Resignation for Julie Madrigal, Severely Handicapped Aide, Loyalton High School, 1.0 FTE, effective August 14, 2020**
 - b. CDE approval of J-13A emergency days for 2019-2020**
2. Business Report
 - a. Account Object Summary-Balance from 07/01/2020 to 08/31/2020**
3. Staff Reports (5 minutes)
4. Board Member Reports (5 minutes)
5. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held August 11, 2020**
2. Approval of minutes for the Special Board Meeting held August 18, 2020**
3. Approval of Board Report-Checks Dated 08/01/2020 through 08/31/2020**
4. Approval of Extra Duty Assignment to Benjamin Raymond for Friday Night Live, Downieville Schools, 2020-2021

G. ACTION ITEMS

1. New Business
 - a. Adoption of Resolution 20-012C, Adopting the Gann Limit**
ROLL CALL VOTE
 - b. Adoption of Unaudited Actuals for Fiscal Year End June 30, 2020**
 - c. Biennial Review of Conflict of Interest Code**
 - d. Proposed comp time for administration and their staff

- e. Appointment of members of the Student Attendance Review Board as follows:
1. J. Lon Cooper, Sierra County Public Defender
 2. Sandra Groven, Sierra County District Attorney
 3. Chuck Henson, Sierra County Chief Probation Officer (alternate Sofia Gonzalez)
 4. Laurie Marsh, Sierra County Behavioral Health (alternate Cara Bowling)
 5. Sheri Roen, Parent Representative
 6. Jamie Shiltz, Sierra County Social Services (alternate Kristal Evans)
 7. Mike Fisher, Sierra County Sheriff (alternate Brad Dempster)
- (Ed Code 48321 (a) (4) The school district representatives on the county school attendance review board shall be nominated by the governing boards of school districts and shall be appointed by the county superintendent of schools. All other persons and group representatives shall be appointed by the county board of education.)

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- f. 3555—Nutrition Program Compliance
1. Board Policy, *revisions***
 2. Exhibit, *NEW***
- g. 6020—Parent Involvement
1. Board Policy, *revisions***
 2. Administrative Regulation, *revisions***
- h. 6142.7—Physical Education and Activity
1. Board Policy, *revisions***
 2. Administrative Regulation, *revisions***
- i. 6159—Individualized Education Program
1. Board Policy, *revisions***
 2. Administrative Regulation, *revisions***
- j. 6159.1—Procedural Safeguards for Special Education
1. Board Policy, *revisions***
 2. Administrative Regulation, *revisions***
- k. 6159.2—Nonpublic, Nonsectarian School and Agency Services for Special Education
1. Board Policy, *revisions***
 2. Administrative Regulation, *revisions***

ANNUAL REVIEW:

- l. 5116.1—Intradistrict Open Enrollment
1. Board Policy, *annual review***
 2. Administrative Regulation, *annual review***
 3. Exhibit, *annual review***
- m. 6145—Extracurricular and Cocurricular Activities
1. Board Policy, *annual review***
 2. Administrative Regulation, *annual review***

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on October 13, 2020 beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
*****Location to be determined*****
2. Suggested Agenda Items

I. ADJOURN

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



James Berardi, Superintendent
Secretary to the County Board of Education

8/14/20

Dear Mr. Berardi,

I Julie Madrigal will be resigning from the aide position for the Severe Handicap at Layelton High School as of today, 8/14/20. Due to the current COVID pandemic, I will need to homeschool and can no longer work FULL TIME.

Sincerely,



Julie Ann Madrigal

RECEIVED

AUG 19 2020

**SCOE
SPJSD**



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

August 25, 2020

James Berardi, County Superintendent of Schools
Sierra County Office of Education
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Berardi:

Subject: Request for Allowance of Attendance Due to Emergency Conditions
(Fiscal Year 2019–2020), Form J-13A

The California Department of Education has approved the request for five emergency days on October 11, 24, and 28–30, 2019, at Sierra County Special Education operating at Downieville Elementary and Sierra County Special Education operating at Downieville Junior-Senior High. These school closure days may be used to meet the instructional time requirements pursuant to California *Education Code* sections 46200.5 and 46201.5.

Due to the novel coronavirus (COVID-19) outbreak, if the county office of education programs closed to address COVID-19 and, as a result, the county office of education was unable to utilize the built in days included in the school calendar then the county office of education will receive instructional time credit by including the built in days on the COVID-19 School Closure Certification web application. Information on submitting the application is available on the Form J-13A webpage at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp>. The span of closure dates listed in the application must coincide with the scheduled built in days.

This letter and copy of the original Form J-13A should be used to substantiate compliance with statutory instructional time requirements. A copy of this letter and Form J-13A have been emailed to all contact persons listed on the form. Information on how to report average daily attendance as a result of this approval is available in the Reporting Approvals Section of the Form J-13A Frequently Asked Questions (FAQ) at <https://www.cde.ca.gov/fg/aa/pa/formj13afaq.asp>. Any additional questions not addressed in the FAQs should be emailed to attendanceaccounting@cde.ca.gov.

Sincerely,

Handwritten signature of Wendi McCaskill in cursive.

Wendi McCaskill, Associate Director
School Fiscal Services Division

WM:at

| Balances through August | | | | | | Fiscal Year 2020/21 |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|------------------|---------------------|
| Object | Description | Adopted Budget | Revised Budget | Encumbered | Expenditure | Account Balance |
| Fund 01 - Gen Fund | | | | | | |
| 1100 | Teachers Salaries | 362,817.00 | 362,817.00 | 307,777.00 | 3,800.00 | 51,240.00 |
| 1115 | Certificated Extra Duty | 1,500.00 | 1,500.00 | | | 1,500.00 |
| 1120 | Certificated Substitutes | 11,000.00 | 11,000.00 | | | 11,000.00 |
| 1200 | Certificated Pupil Support Ser | 30,561.00 | 30,561.00 | 25,467.30 | 5,093.46 | .24 |
| 1300 | Certificated Supervisor Admini | 193,338.00 | 193,338.00 | 155,614.70 | 31,122.94 | 6,600.36 |
| 1310 | Teacher in Charge | 10,000.00 | 10,000.00 | 10,000.00 | | .00 |
| | Total for Object 1000 | 609,216.00 | 609,216.00 | 498,859.00 | 40,016.40 | 70,340.60 |
| 2100 | Instructional Aides' Salaries | 182,919.00 | 182,919.00 | | 746.58 | 182,172.42 |
| 2115 | Classified Extra Duty | 1,000.00 | 1,000.00 | | | 1,000.00 |
| 2120 | Classified Substitutes | 5,071.00 | 5,071.00 | | | 5,071.00 |
| 2200 | Classified Support Salaries | 38,348.00 | 38,348.00 | 11,638.49 | 969.18 | 25,740.33 |
| 2215 | Classified Support Extra Duty | 1,000.00 | 1,000.00 | | | 1,000.00 |
| 2220 | Classified Substitute Salaries | 1,000.00 | 1,000.00 | | | 1,000.00 |
| 2300 | Classified Supervisors' Admini | 119,910.00 | 119,910.00 | 90,550.00 | 18,275.00 | 11,085.00 |
| 2400 | Clerical Technical Office Staf | 131,453.00 | 131,453.00 | 107,838.75 | 18,864.00 | 4,750.25 |
| 2420 | Clerical Substiture | 250.00 | 250.00 | | | 250.00 |
| 2900 | Other Classified Salaries | 18,984.00 | 18,984.00 | | 273.00 | 18,711.00 |
| | Total for Object 2000 | 499,935.00 | 499,935.00 | 210,027.24 | 39,127.76 | 250,780.00 |
| 3101 | STRS Certificated Positions | 168,308.00 | 168,308.00 | 80,565.90 | 6,462.66 | 81,279.44 |
| 3102 | STRS Classified Positions | 24,778.00 | 24,778.00 | 777.00 | | 24,001.00 |
| 3202 | PERS Classified Positions | 96,296.00 | 96,296.00 | 46,573.20 | 8,974.12 | 40,748.68 |
| 3301 | OASDI Certificated Positions | 4,347.00 | 4,347.00 | | | 4,347.00 |
| 3302 | OASDI Classified Positions | 30,015.00 | 30,015.00 | 12,640.99 | 2,403.85 | 14,970.16 |
| 3311 | Medicare Certificated Position | 8,522.00 | 8,522.00 | 6,944.20 | 561.02 | 1,016.78 |
| 3312 | Medicare Classified Positions | 7,181.00 | 7,181.00 | 3,026.14 | 563.53 | 3,591.33 |
| 3401 | Health & Welfare Benefits Cert | 120,128.00 | 120,128.00 | 103,361.30 | 5,543.78 | 11,222.92 |
| 3402 | Health & Welfare Benefits Clas | 112,389.00 | 112,389.00 | 59,807.40 | 11,961.48 | 40,620.12 |
| 3501 | SUI Certificated | 304.00 | 304.00 | 249.40 | 20.00 | 34.60 |
| 3502 | SUI Classified | 251.00 | 251.00 | 105.03 | 19.35 | 126.62 |
| 3601 | Workers' Compensation Certific | 22,479.00 | 22,479.00 | 18,172.30 | 1,468.11 | 2,838.59 |
| 3602 | Workers' Compensation Classifi | 18,948.00 | 18,948.00 | 7,918.86 | 1,474.60 | 9,554.54 |
| 3901 | Golden Handshake | 15,000.00 | 15,000.00 | | | 15,000.00 |
| 3902 | Golden Handshake-Class | 15,000.00 | 15,000.00 | | | 15,000.00 |
| | Total for Object 3000 | 643,946.00 | 643,946.00 | 340,141.72 | 39,452.50 | 264,351.78 |
| 4100 | Approved Textbooks Core Curric | 1,103.00 | 1,103.00 | | | 1,103.00 |

| Balances through August | | | | | | Fiscal Year 2020/21 |
|---------------------------------------|---|---------------------|---------------------|---------------------|-------------------|---------------------|
| Object | Description | Adopted Budget | Revised Budget | Encumbered | Expenditure | Account Balance |
| Fund 01 - Gen Fund (continued) | | | | | | |
| 4300 | Materials and Supplies | 46,094.00 | 46,094.00 | 1,514.58 | 203.53 | 44,375.89 |
| 4320 | Custodial Grounds Supplies | 1,500.00 | 1,500.00 | 36.21 | | 1,463.79 |
| 4330 | Office Supplies | 2,500.00 | 2,500.00 | 180.00 | | 2,320.00 |
| 4350 | Vehicle Upkeep | 5,000.00 | 5,000.00 | 2,000.00 | | 3,000.00 |
| 4399 | Mat & Sup Undesignated Bal | 879.00 | 879.00 | | | 879.00 |
| 4400 | Noncapitalized Equipment | 12,020.00 | 12,020.00 | | | 12,020.00 |
| | Total for Object 4000 | 69,096.00 | 69,096.00 | 3,730.79 | 203.53 | 65,161.68 |
| 5100 | Subagreements for Services | 15,000.00 | 15,000.00 | | | 15,000.00 |
| 5200 | Travel and Conference | 17,079.00 | 17,079.00 | 5,262.50 | | 11,816.50 |
| 5300 | Dues and Membership | 16,246.00 | 16,246.00 | 2,326.70 | 13,010.34 | 908.96 |
| 5400 | Insurance | 11,000.00 | 11,000.00 | | 14,575.81 | 3,575.81- |
| 5500 | Operation Housekeeping Service | 14,500.00 | 14,500.00 | 3,931.57 | 68.43 | 10,500.00 |
| 5600 | Rentals, Leases, Repairs, Nonc | 1,850.00 | 1,850.00 | 628.20 | 153.42 | 1,068.38 |
| 5800 | Professional Consulting | 6,500.00 | 6,500.00 | | | 6,500.00 |
| 5801 | Legal Services | 18,500.00 | 18,500.00 | 3,507.50 | 1,492.50 | 13,500.00 |
| 5803 | Legal Publications | 500.00 | 500.00 | | | 500.00 |
| 5805 | Personnel Expense | 242.00 | 242.00 | | | 242.00 |
| 5808 | Other Services & Fees | 1,500.00 | 1,500.00 | 1,510.82 | 239.18 | 250.00- |
| 5810 | Contracted Services | 411,963.00 | 411,963.00 | 284,584.68 | 33,601.59 | 93,776.73 |
| 5899 | SPJUSD to Reimburse | | | 4,322.23 | 25,866.90 | 30,189.13- |
| 5900 | Communications | 10,500.00 | 10,500.00 | 7,730.80 | 1,546.16 | 1,223.04 |
| | Total for Object 5000 | 525,380.00 | 525,380.00 | 313,805.00 | 90,554.33 | 121,020.67 |
| 6400 | Equipment | 79,255.00 | 79,255.00 | 52,063.06 | | 27,191.94 |
| 6500 | Equipment Replacement | 15,000.00 | 15,000.00 | | | 15,000.00 |
| | Total for Object 6000 | 94,255.00 | 94,255.00 | 52,063.06 | .00 | 42,191.94 |
| 7110 | County Tuition Inter Dist Agree | 25,000.00 | 25,000.00 | | | 25,000.00 |
| 7141 | Tuition, excess cost etc betwe | 24,428.00 | 24,428.00 | | | 24,428.00 |
| 7310 | Direct Support/Indirect Costs | | | | | .00 |
| | Total for Object 7000 | 49,428.00 | 49,428.00 | .00 | .00 | 49,428.00 |
| | Total for Fund 01 and Expense accounts | 2,491,256.00 | 2,491,256.00 | 1,418,626.81 | 209,354.52 | 863,274.67 |
| Fund 11 - ADULT ED | | | | | | |
| 1100 | Teachers Salaries | | | | 1,769.50 | 1,769.50- |
| 1300 | Certificated Supervisor Admini | 89,732.00 | 89,732.00 | 74,776.70 | 14,955.34 | .04- |
| | Total for Object 1000 | 89,732.00 | 89,732.00 | 74,776.70 | 16,724.84 | 1,769.54- |

| Balances through August | | | | | | Fiscal Year 2020/21 |
|---------------------------------------|--------------------------------|------------------|------------------|------------------|-----------------|---------------------|
| Object | Description | Adopted Budget | Revised Budget | Encumbered | Expenditure | Account Balance |
| Fund 11 - ADULT ED (continued) | | | | | | |
| 2100 | Instructional Aides' Salaries | 5,684.00 | 5,684.00 | | | 5,684.00 |
| 2200 | Classified Support Salaries | 14,210.00 | 14,210.00 | | | 14,210.00 |
| | Total for Object 2000 | 19,894.00 | 19,894.00 | .00 | .00 | 19,894.00 |
| 3101 | STRS Certificated Positions | 19,692.00 | 19,692.00 | 12,076.40 | 2,701.05 | 4,914.55 |
| 3202 | PERS Classified Positions | 3,031.00 | 3,031.00 | | | 3,031.00 |
| 3302 | OASDI Classified Positions | 1,233.00 | 1,233.00 | | | 1,233.00 |
| 3311 | Medicare Certificated Position | 1,301.00 | 1,301.00 | 1,084.30 | 242.52 | 25.82- |
| 3312 | Medicare Classified Positions | 288.00 | 288.00 | | | 288.00 |
| 3401 | Health & Welfare Benefits Cert | 12,767.00 | 12,767.00 | 10,639.00 | 2,127.80 | .20 |
| 3501 | SUI Certificated | 45.00 | 45.00 | 37.40 | 8.36 | .76- |
| 3502 | SUI Classified | 10.00 | 10.00 | | | 10.00 |
| 3601 | Workers' Compensation Certific | 3,589.00 | 3,589.00 | 2,837.30 | 634.60 | 117.10 |
| 3602 | Workers' Compensation Classifi | 795.00 | 795.00 | | | 795.00 |
| | Total for Object 3000 | 42,751.00 | 42,751.00 | 26,674.40 | 5,714.33 | 10,362.27 |
| 4100 | Approved Textbooks Core Curric | 5,000.00 | 5,000.00 | | | 5,000.00 |
| 4300 | Materials and Supplies | 3,000.00 | 3,000.00 | | 125.00 | 2,875.00 |
| 4320 | Custodial Grounds Supplies | 1,500.00 | 1,500.00 | | | 1,500.00 |
| 4330 | Office Supplies | 1,000.00 | 1,000.00 | | | 1,000.00 |
| 4350 | Vehicle Upkeep | 150.00 | 150.00 | 1,184.22 | | 1,034.22- |
| 4400 | Noncapitalized Equipment | 2,500.00 | 2,500.00 | | | 2,500.00 |
| | Total for Object 4000 | 13,150.00 | 13,150.00 | 1,184.22 | 125.00 | 11,840.78 |
| 5200 | Travel and Conference | 1,500.00 | 1,500.00 | 946.69 | 53.31 | 500.00 |
| 5203 | MILEAGE | 1,000.00 | 1,000.00 | | | 1,000.00 |
| 5300 | Dues and Membership | 700.00 | 700.00 | 1,200.00 | | 500.00- |
| 5500 | Operation Housekeeping Service | 1,250.00 | 1,250.00 | 3,933.84 | 66.16 | 2,750.00- |
| 5600 | Rentals, Leases, Repairs, Nonc | 2,500.00 | 2,500.00 | 1,949.00 | 109.00 | 442.00 |
| 5801 | Legal Services | 1,000.00 | 1,000.00 | | | 1,000.00 |
| 5810 | Contracted Services | 15,000.00 | 15,000.00 | 7,649.80 | 3,600.00 | 3,750.20 |
| 5900 | Communications | 5,000.00 | 5,000.00 | 1,039.08 | 160.92 | 3,800.00 |
| | Total for Object 5000 | 27,950.00 | 27,950.00 | 16,718.41 | 3,989.39 | 7,242.20 |
| 6200 | Building and Improvement of Bu | | | 7,961.50 | | 7,961.50- |
| 6400 | Equipment | 7,633.00 | 7,633.00 | | | 7,633.00 |
| | Total for Object 6000 | 7,633.00 | 7,633.00 | 7,961.50 | .00 | 328.50- |
| 7619 | Other Authorized Interfund Tra | 4,090.00 | 4,090.00 | | | 4,090.00 |

| Balances through August | | | | | | Fiscal Year 2020/21 |
|---|--------------------------------|----------------|----------------|--------------|-------------|---------------------|
| Object | Description | Adopted Budget | Revised Budget | Encumbered | Expenditure | Account Balance |
| Total for Fund 11 and Expense accounts | | 205,200.00 | 205,200.00 | 127,315.23 | 26,553.56 | 51,331.21 |
| Fund 16 - FOREST RES | | | | | | |
| 7211 | Transfers of Pass-through Rev | 330,000.00 | 330,000.00 | | | 330,000.00 |
| 7619 | Other Authorized Interfund Tra | 58,250.00 | 58,250.00 | | | 58,250.00 |
| Total for Fund 16, Expense accounts and Object 7000 | | 388,250.00 | 388,250.00 | .00 | .00 | 388,250.00 |
| Total for Org 001 - Sierra County Office of Education | | 3,084,706.00 | 3,084,706.00 | 1,545,942.04 | 235,908.08 | 1,302,855.88 |

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

August 11, 2020

In accordance with the Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Sierra County Board of Education held this meeting via Zoom Videoconferencing for the public.

6:00pm Regular Session

A. CALL TO ORDER

President PATTY HALL called the meeting to order at 6:05pm.

B. ROLL CALL

PRESENT: Patty Hall, President
Nicole Stannard, Vice President
Allen Wright, Clerk
Mike Moore, Member
Jenny Gant, Member

ABSENT: NONE

C. APPROVAL OF AGENDA

WRIGHT/STANNARD
5/0

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Correspondence

- a. California Governor's Office of Emergency Services \$25,151 Grant
Application Approval Letter

2. Superintendent's Report

- a. 2020-2021 SCOE Certificated Substitute List
b. Assignment of Alyssa Bannister, Speech and Language Aide, Loyaltan
Elementary School, .60 FTE, 18 hours/week, effective August 26, 2020
BERARDI: This is replacing an existing position, not a new position.
c. Filling of Aide position in Downieville
*BERARDI: This is also essentially replacing a person we are already budgeted
for, not a new position. We are moving some Aide hours from District to
County to get someone with better capabilities working more with the students.*
d. Professional Services Agreement with Mary Lowe for 2020-2021 (*counseling*)

3. Business Report

- a. Account Object Summary-Balance from 07/01/2020 to 07/31/2020

4. Staff Reports

SELPA—BETHKE: *We are following what the main school sites are doing.
Occupational Therapy contract is still being worked out.*
ADULT ED—JACKSON: ***not present*

5. Board Member Reports

None

6. Public Comment

None

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held July 14, 2020
2. Approval of Board Report-Checks Dated 07/01/2020 through 07/31/2020
3. Approval of Consolidated Application for 2020-2021

MOORE/WRIGHT

5/0

G. ACTION ITEMS

PUBLIC HEARING – Declaration of Need

- a. Public Hearing *opened at 6:15pm* to receive public comment regarding the announcement of the adoption of the Declaration of Need for Fully Qualified Educators for the 2020-2021 School Year (Item b).

JENNA HOLLAND: Does the district have a teacher recruitment plan? Who owns this? What is the plan?

BERARDI: Using some traditional recruitment practices such as reaching out to universities with education programs, attend job fairs if we can, advertising on EDJOIN and other online avenues. Collaborative effort between our Personnel Technician, Site Administrators and Superintendent.

Public Hearing closed at 6:21pm.

- b. Approval of the Declaration of Need for Fully Qualified Educators for the 2020-2021 school year *A diligent search to recruit fully prepared teacher(s) was made and an insufficient number of certificated persons met the Sierra County Office of Education's employment criteria for the position(s)*
- c. Approval of the CBEST Waiver for Substitute Teachers *(The Sierra COE has been unable to recruit enough day-to-day substitute teachers who have not had an opportunity to take and pass all sections of the California Basic Educational Skills Test. The SCOE anticipates employing no greater than three (3) day-to-day substitutes on variable term CBEST waiver for the 2020-2021 school year)*

MOORE motioned to approve items b & c together. Second by WRIGHT.

5/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- d. 0470—COVID-19 Mitigation Plan

1. Board Policy, *revisions*

MOORE/STANNARD

GANT: Hard to know/say if many of these things are actually good for the kids, but the district has to follow mandates from the state.

BERARDI: Seems to be fluid and allows for changes as we move forward based on how things develop throughout the school year.

4/1

- e. 4112.9~4212.9~4312.9—Employee Notifications

1. Board Policy, *revisions*

2. Exhibit, *revisions*

- f. 4113—Assignment

1. Board Policy, *revisions*

2. Administrative Regulation, *revisions*

- g. 5141.5—Mental Health

1. Board Policy, *NEW*

- h. 5145.3—Nondiscrimination/Harassment

1. Board Policy, *revisions*

2. Administrative Regulation, *revisions*

- i. 6020—Parent Involvement ****TABLED TO SEPTEMBER****
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*
- j. 6115—Ceremonies and Observances
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*

*MOORE motioned to approve e, f, g, h & j as presented and item i will be tabled to next meeting. Second by WRIGHT.
5/0*

H. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on September 08, 2020 beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
*****Location to be determined*****
- 2. Suggested Agenda Items
WRIGHT: Agenda item to recognize District and County administration teams for their efforts in planning for reopening the schools.

I. ADJOURN at 6:39pm
*STANNARD/WRIGHT
5/0*

Allen Wright, Clerk

James Berardi, Superintendent
Secretary to the County Board of Education

MINUTES FOR THE *SPECIAL MEETING* OF THE SIERRA COUNTY BOARD OF EDUCATION
August 18, 2020

In accordance with the Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Sierra County Board of Education held these meetings via Zoom Videoconferencing.

10:00am Regular Session

A. CALL TO ORDER

Vice President NICOLE STANNARD called the meeting to order at 10:06am.

B. ROLL CALL

PRESENT: Nicole Stannard, Vice President
Allen Wright, Clerk
Mike Moore, Member

ABSENT: Patty Hall, President
Jenny Gant, Member

C. APPROVAL OF AGENDA

MOORE/WRIGHT

3/0

D. PUBLIC COMMENT

None

E. ACTION ITEMS

1. New Business

a. Approval of Change of School Calendar for 2020-2021

WRIGHT/MOORE

discussion

MOORE motioned to change the School Calendar as proposed by SPTA (listed below). Second by WRIGHT.

- *September 3-4 will be teacher/district days*
- *School start date pushed back to September 8, 2020*
- *Remove Wednesday break before Thanksgiving, November 25*
- *Remove 1 February break day*
- ~~*Remove travel day for Easter*~~
- *Take out first 2 snow days (March 20, April 2); keep last 2 snow days*
- *Extend school year by 3-4 days in June*

3/0

F. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on September 08, 2020 beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.

*****Location to be determined*****

G. ADJOURN *at 10:47am*

MOORE/WRIGHT

3/0

Allen Wright, Clerk

James Berardi, Superintendent

Checks Dated 08/01/2020 through 08/31/2020

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|-------------------------------|------------|--|-------------|---|-----------------|------------------|
| 00015718 | 08/10/2020 | ACCREDITING COMMISSION FOR SCHOOLS | 11-4300 | WASC STAMP | | 125.00 |
| 00015719 | 08/10/2020 | CIT | 01-5900 | PHONE SYSTEM/MAINTENANCE | | 773.08 |
| 00015720 | 08/10/2020 | COLUSA COUNTY OFFICE OF ED | 01-5300 | CSR DUES | | 1,800.00 |
| 00015721 | 08/10/2020 | LIBERTY UTILITIES CPEC | 01-5500 | ELECTRICAL SERVICE | 68.43 | |
| | | | 11-5500 | ELECTRICAL SERVICE | 66.16 | 134.59 |
| 00015722 | 08/10/2020 | PLUMAS-SIERRA TELECOMMUNICATIONS | 11-5600 | BROADBAND SERVICE | | 109.00 |
| 00015723 | 08/10/2020 | SIERRA COUNTY OFFICE OF EDUCATION | 01-5808 | BANK SERVICE FEES | | 30.00 |
| 00015724 | 08/10/2020 | VOYAGER | 11-5200 | FUEL EXPENSE | | 53.31 |
| 00015725 | 08/28/2020 | ALPINE FIRE SERVICES, INC. SALES AND SERVICE | 01-5600 | FIRE EXTINGUISHER INSPECTION AND REPAIR | | 81.66 |
| 00015726 | 08/28/2020 | AT&T | 11-5900 | PHONE | | 84.00 |
| 00015727 | 08/28/2020 | CCSESA | 01-5300 | CISC MEMBERSHIP | | 450.00 |
| 00015728 | 08/28/2020 | GIRARD, EDWARDS, STEVENS & TUCKER LLP | 01-5801 | LEGAL FEES | | 1,492.50 |
| 00015729 | 08/28/2020 | OFFICE DEPOT | 01-4300 | CLASSROOM SUPPLIES | | 208.00 |
| 00015730 | 08/28/2020 | PUBLIC EMPLOYEES' RETIREMENT SYSTEM | 01-5810 | GASB 68 FEE | | 350.00 |
| 00015731 | 08/28/2020 | PRESENCELEARNING, INC. | 01-5810 | PRESENCE LEARNING | | 3,000.00 |
| 00015732 | 08/28/2020 | SAN JOAQUIN SELPA ATTN: PATTI FARHAT | 01-5810 | SP. ED INFO SYSTEM | | 4,000.00 |
| 00015733 | 08/28/2020 | SIERRA COUNTY OFFICE OF EDUCATION | 01-5808 | BANK SERVICE FEES | | 94.17 |
| 00015734 | 08/28/2020 | TRI COUNTY SCHOOLS INSURANCE GROUP | 01-9535 | AUG 20 HEALTH INSURANCE | 2,453.00 | |
| | | | 76-9576 | AUG 20 HEALTH INSURANCE | 17,163.20 | 19,616.20 |
| Total Number of Checks | | | | | 17 | 32,401.51 |

Fund Summary

| Fund | Description | Check Count | Expensed Amount |
|---------------------------------|----------------------------|-------------|------------------|
| 01 | County School Service Fund | 13 | 14,800.84 |
| 11 | ADULT EDUCATION | 5 | 437.47 |
| 76 | Payroll Clearing | 1 | 17,163.20 |
| Total Number of Checks | | 17 | 32,401.51 |
| Less Unpaid Sales Tax Liability | | | .00 |
| Net (Check Amount) | | | 32,401.51 |

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

ESCAPE ONLINE

SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 20-012C

Resolution for Adopting the Gann Limit

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2019-2020 and 2020-2021 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, this Board does hereby declare that the appropriations in the Budget for the 2019-2020 and 2020-2021 fiscal years do not exceed the limitations imposed by Proposition 4; and

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

Passed and adopted at a regular meeting of the Sierra County Board of Education held September 08, 2020 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

Allen Wright, Clerk
Sierra County Office of Education

| | 2019-20 Calculations | | | 2020-21 Calculations | | |
|---|-------------------------------|--------------|----------------------|--------------------------------|--------------|----------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| A. PRIOR YEAR DATA | 2018-19 Actual | | | 2019-20 Actual | | |
| (2018-19 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2018 annual LCFF Target Entitlement Exhibit.) | | | | | | |
| PRIOR YEAR APPROPRIATIONS LIMIT | | | | | | |
| 1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion. | #VALUE! | | 0.00 | | | 0.00 |
| 2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1) | #VALUE! | | 232,263.13 | | | 241,060.54 |
| 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column) | 232,263.13 | | 232,263.13 | | | 241,060.54 |
| PRIOR YEAR GANN ADA | | | | | | |
| 4. Program ADA (Preload/Line B3, PY column) | 0.01 | | 0.01 | | | 0.01 |
| 5. Other ADA (Preload/Line B4, PY column) | 396.43 | | 396.43 | | | 396.18 |
| PRIOR YEAR LCFF | | | | | | |
| 6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2018-19 Annual County LCFF Calculation) | | | 0.00 | | | 0.00 |
| 7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2018-19 Annual County LCFF Calculation) | 842,511.00 | | 842,511.00 | | | 842,511.00 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA | Adjustments to 2018-19 | | | Adjustments to 2019-20 | | |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | | | | | | |
| 8. Reorganizations and Other Transfers | | | | | | |
| 9. Temporary Voter Approved Increases | | | | | | |
| 10. Less: Lapses of Voter Approved Increases | | | | | | |
| 11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10) | | | 0.00 | | | 0.00 |
| 12. Adjustments to Program Portion ((Lines A1 divided by A3] times Line A11) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Adjustments to Other Services Portion (Lines A11 minus A12) | | | 0.00 | | | 0.00 |
| ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above) | | | | | | |
| 14. Adjustments to Program ADA | | | | | | |
| 15. Adjustments to Other ADA | | | | | | |
| B. CURRENT YEAR GANN ADA | 2019-20 Annual Report | | | 2020-21 Annual Estimate | | |
| CURRENT YEAR PROGRAM ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE) | | | | | | |
| 1. Total County Program ADA (Form A, Line B1d) | 0.01 | | 0.01 | 0.01 | | 0.01 |
| 2. Total Charter Schools ADA (Form A, Line C2d plus C6d) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Total Current Year ADA (Lines B1 through B2) | 0.01 | 0.00 | 0.01 | 0.01 | 0.00 | 0.01 |
| | 2019-20 P2 Report | | | 2020-21 P2 Estimate | | |
| CURRENT YEAR DISTRICT ADA | | | | | | |
| 4. Total District Gann ADA (District Form GANN, Line B3) | | | 396.18 | | | 409.30 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2019-20 Actual | | | 2020-21 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 592.20 | | 592.20 | 601.00 | | 601.00 |
| 2. Timber Yield Tax (Object 8022) | 713.51 | | 713.51 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 70,689.92 | | 70,689.92 | 63,324.00 | | 63,324.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 2,512.95 | | 2,512.95 | 2,809.00 | | 2,809.00 |
| 6. Prior Years' Taxes (Object 8043) | 198.66 | | 198.66 | 50.00 | | 50.00 |
| 7. Supplemental Taxes (Object 8044) | 936.37 | | 936.37 | 630.00 | | 630.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Receipts from County Bd. of Supervisors (Object 8070) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 12. Comm. Redevelopment Funds (Objects 8047 & 8625) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |

| | 2019-20 Calculations | | | 2020-21 Calculations | | |
|--|----------------------|--------------|-----------------------|----------------------|--------------|-----------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| 16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16) | 75,643.61 | 0.00 | 75,643.61 | 67,414.00 | 0.00 | 67,414.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | | | | | | |
| 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18) | 75,643.61 | 0.00 | 75,643.61 | 67,414.00 | 0.00 | 67,414.00 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts) | | | 22,726.06 | | | 24,723.61 |
| OTHER EXCLUSIONS | | | | | | |
| 21. Americans with Disabilities Act | | | | | | |
| 22. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 23. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 24. TOTAL EXCLUSIONS (Lines C20 through C23) | | | 22,726.06 | | | 24,723.61 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 25. LCFF - CY (objects 8011 and 8012) | 928,798.00 | | 928,798.00 | 738,431.00 | | 738,431.00 |
| 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 27. TOTAL STATE AID RECEIVED (Line C25 plus C26) | 928,798.00 | 0.00 | 928,798.00 | 738,431.00 | 0.00 | 738,431.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) | 2,399,563.41 | | 2,399,563.41 | 2,089,090.00 | | 2,089,090.00 |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662) | 51,479.80 | | 51,479.80 | 30,000.00 | | 30,000.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | 2019-20 Actual | | | 2020-21 Budget |
| 1. Revised Prior Year Program Limit (Lines A1 plus A12) | | | 0.00 | | | 0.00 |
| 2. Inflation Adjustment | | | 1.0385 | | | 1.0373 |
| 3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places) | | | 1.0000 | | | 1.0000 |
| 4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3) | | | 0.00 | | | 0.00 |
| 5. Revised Prior Year Other Services Limit (Lines A2 plus A13) | | | 232,263.13 | | | 241,060.54 |
| 6. Inflation Adjustment | | | 1.0385 | | | 1.0373 |
| 7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places) | | | 0.9994 | | | 1.0331 |
| 8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7) | | | 241,060.54 | | | 258,328.82 |
| 9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8) | | | 241,060.54 | | | 258,328.82 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 10. Local Revenues Excluding Interest (Line C19) | | | 75,643.61 | | | 67,414.00 |
| 11. Preliminary State Aid Calculation | | | | | | |
| a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero) | | | 188,142.99 | | | 215,638.43 |
| 12. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) | | | 5,783.30 | | | 4,123.94 |
| b. Total Local Proceeds of Taxes (Lines D10 plus D12a) | | | 81,426.91 | | | 71,537.94 |
| 13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero) | | | 182,359.69 | | | 211,514.49 |
| 14. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D12b) | | | 81,426.91 | | | |
| b. State Subventions (Line D13) | | | 182,359.69 | | | |
| c. Less: Excluded Appropriations (Line C24) | | | 22,726.06 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c) | | | 241,060.54 | | | |

DISTANCE LEARNING



Sierra County Office of Education

Unaudited Actuals
2019/20

September 8, 2020
James Berardi/Superintendent

Sierra County Office of Education
Unaudited Actuals
2019/20

2019/20 Highlights

- ❖ Provided financial software, .90 FTE technology director, counseling, nursing, and for excess business services staff time.
- ❖ Provided special education service to SPJUSD resource students.
- ❖ Continued career technical education courses at LHS for SPJUSD students.
- ❖ Successful and growing Adult Education program.



General Fund Form 01 & Forest Reserve Fund 16:

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

Net increase in operating fund balance is **\$386,644** for an ending fund balance of \$2,896,329.

Beginning Funding Balance 7/01/2019: \$ 2,509,685

Net increase in Fund Balance: **\$ 386,644**

Ending Fund Balance: 6/30/2020: \$ 2,896,329

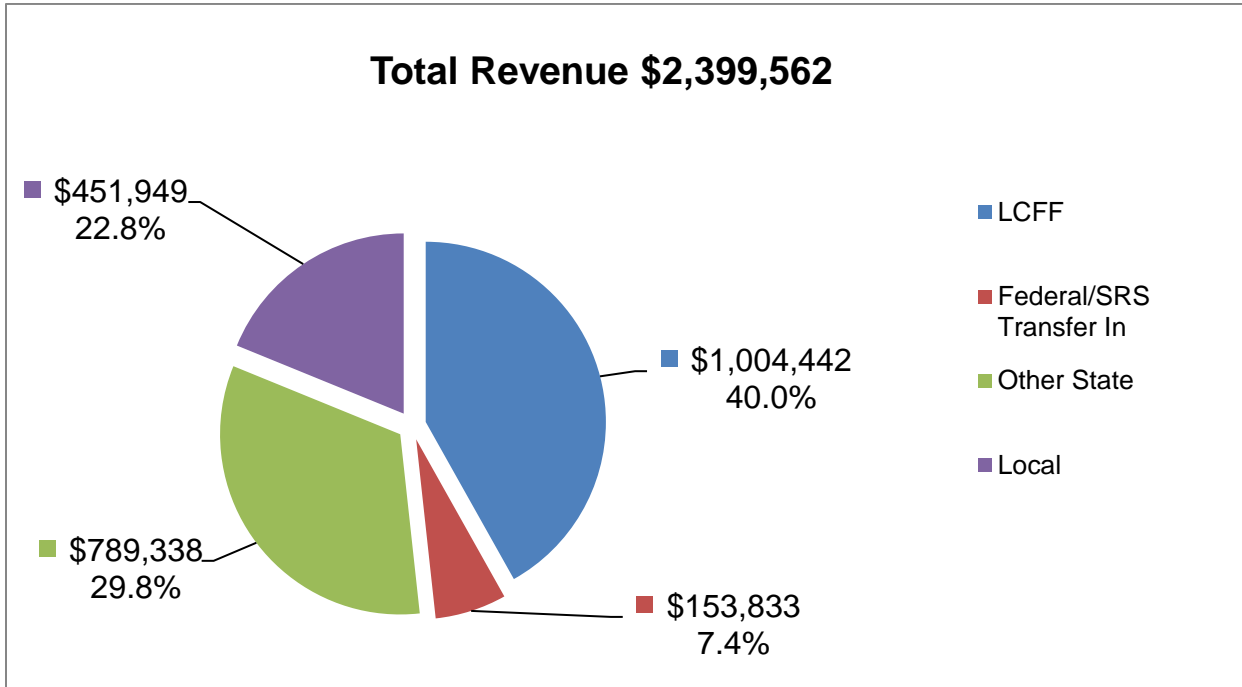
Components of Ending Fund Balance

| | | |
|-----------------------------|-----------|----------------|
| 1) Revolving Cash: | \$ | 600 |
| 2) Restricted: | \$ | 15,356 |
| 3) Other Commitments | \$ | 93,849 |
| 4) Assigned | \$ | 50,000 |
| 5) Res Econ. Uncertainties: | <u>\$</u> | <u>207,000</u> |
| 6) Unassigned: | \$ | 2,529,524 |



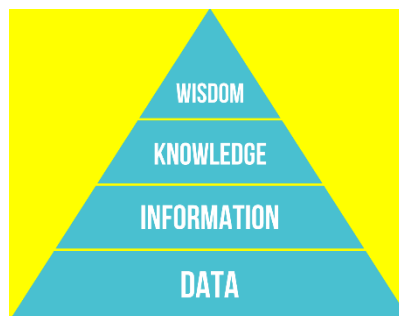
Sierra County Office of Education
Unaudited Actuals
2019/20

2019-2020 RESOURCES



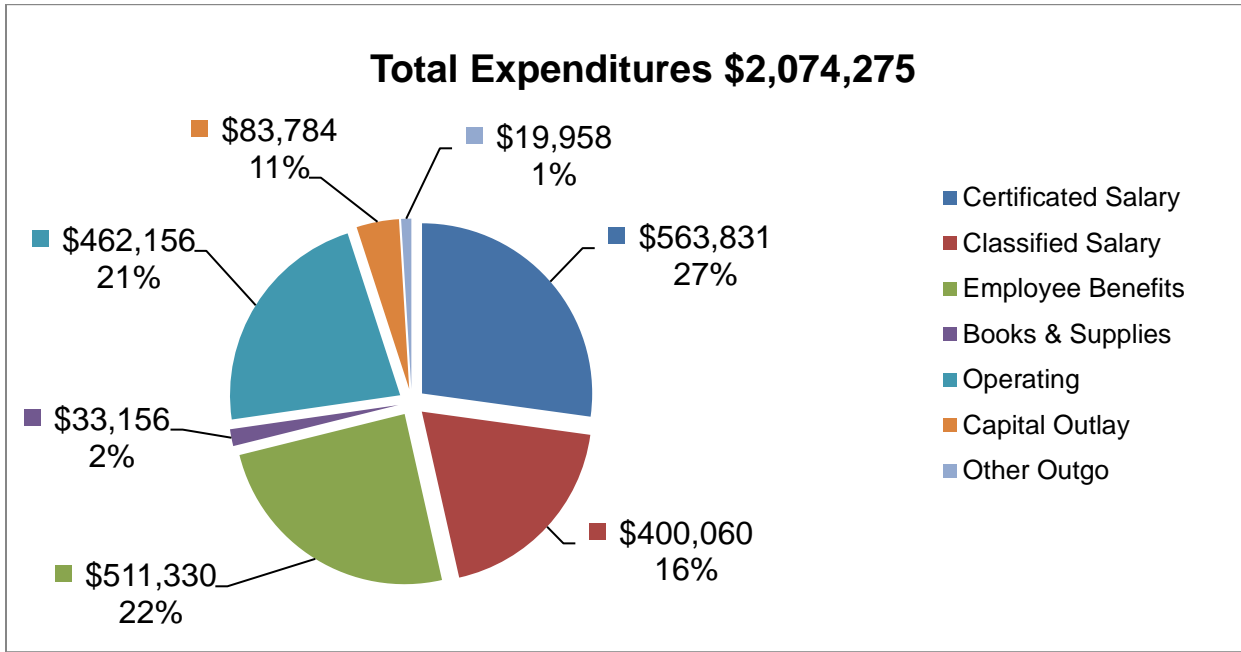
The chart below compares revenue for the General Fund (01) 2015-2016, 2016-2017, 2017-2018, 2018-2019 actuals, 2019-2020 unaudited actuals, and 2020-2021 budget.

| Description | 2015-16 Actuals | 2016-17 Actuals | 2017-18 Actuals | 2018-2019 Actuals | 2019-2020 Unaudited Actuals | 2020-2021 Budget |
|--------------|------------------|------------------|------------------|--------------------|-----------------------------|--------------------|
| LCFF Sources | \$ 815,911 | \$ 775,048 | \$ 854,206 | 851,039 | 1,004,442 | 805,845 |
| Federal | 503,545 | 274,540 | 194,130 | 158,912 | 153,833 | 173,924 |
| Other State | 701,811 | 688,441 | 660,753 | 634,134 | 789,338 | 788,028 |
| Local | 191,865 | 340,611 | 370,430 | 486,100 | 451,949 | 321,293 |
| Total | 2,213,132 | 2,078,640 | 2,079,519 | \$2,130,185 | \$2,399,562 | \$2,089,090 |



Sierra County Office of Education
Unaudited Actuals
2019/20

2019-2020 EXPENDITURES



The chart below compares expenditures from the General Fund (01) for 2015-2016, 2016-2017, 2017-2018, 2018-2019 actuals, 2019-2020 unaudited actuals and 2020-2021 budget.

| Description | 2015-16 Actuals | 2016-17 Actuals | 2017-18 Actuals | 2018-2019 Actuals | 2019-2020 Unaudited Actuals | 2020-2021 Budget |
|----------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Certificated | \$ 377,396 | \$ 504,973 | \$ 560,268 | \$ 675,798 | \$ 563,831 | \$ 609,216 |
| Classified | 343,330 | 374,437 | 398,276 | 401,509 | 400,060 | 499,935 |
| Benefits | 330,652 | 418,617 | 494,494 | 553,278 | 511,330 | 643,946 |
| Books & Supplies | 29,151 | 46,569 | 25,289 | 35,460 | 33,156 | 69,096 |
| Services & Operating | 402,700 | 503,111 | 506,018 | 519,917 | 462,156 | 525,380 |
| Capital Outlay | 6,264 | 81,843 | 10,916 | 291,968 | 83,784 | 94,255 |
| Other Outgo | 389,640 | 129,294 | 34,249 | 47,204 | 19,958 | 49,428 |
| Total | \$1,879,133 | \$2,058,844 | \$2,029,510 | \$2,525,134 | \$2,074,275 | \$2,491,256 |

Other

- Forest Reserve Fund 16
 - County's Share of Revenue.....\$ 59,936
 - Transfer to District.....\$ 339,639

- Debt
 - Net OPEB Obligation: \$ 93,849
 - Compensated Absences Payable: \$ 13,063
 - Net Pension Liability: \$ 93,849 (FYE 2019)

Sierra County Office of Education
Unaudited Actuals
2019/20

- Indirect Cost Rate:
 - Fiscal Year 2018-2019..... .87%
 - Fiscal Year 2019-2020..... .41%
 - Fiscal Year 2020-2021..... 2.09% proposed

SELPA – Special Education Maintenance of Effort - SEMA

Unduplicated pupil count:

| | |
|------------|----|
| 2013-2014: | 42 |
| 2014-2015: | 38 |
| 2015-2016: | 35 |
| 2016-2017: | 35 |
| 2017-2018: | 48 |
| 2018-2019: | 57 |
| 2019-2020: | 63 |

SELPA - Expenditure Paid per Funding Source

| | |
|---|-----------|
| Total Federal, State and Local Funds..... | \$824,250 |
| Federal Expenditures..... | \$191,575 |
| State and Local Expenditures..... | \$632,231 |
| Local only..... | \$126,186 |

Maintenance of Effort

State and Local Expenditures per capita

| | |
|----------------|----------|
| 2015-2016..... | \$13,337 |
| 2016-2017..... | \$16,545 |
| 2017-2018..... | \$13,048 |
| 2018-2019..... | \$12,246 |
| 2019-2020..... | \$10,043 |



Gen Fund Budget Comparison Worksheet

| | Year: | Unrestricted | | | | Restricted | | | | Total | | | | | |
|----------------------------|-----------|--------------|-----------|------------|----------|------------|-----------|------------|-----------|-----------|-----------|------------|-----------|-----------|----------|
| | | 19/20 | 19/20 | Pos (Neg) | % | 19/20 | 19/20 | Pos (Neg) | % | 19/20 | 19/20 | Pos (Neg) | % | | |
| | | Estimated | Unaudited | Difference | Change | Estimated | Unaudited | Difference | Change | Estimated | Unaudited | Difference | Change | | |
| | Period: | Actuals | Actuals | | | Actuals | Actuals | | | Actuals | Actuals | | | | |
| Revenues | | | | | | | | | | | | | | | |
| LCFF Revenues | 8010-8099 | 874,217 | 1,004,442 | 130,225 | 14.90% | 1 | - | - | - | 874,217 | 1,004,442 | 130,225 | 14.90% | | |
| Federal Revenues | 8100-8299 | - | - | - | - | | 162,256 | 153,833 | (8,423) | -5.19% | | | | | |
| State Revenues | 8300-8599 | 3,911 | 31,486 | 27,575 | 705.06% | 2 | 857,416 | 757,852 | (99,564) | -11.61% | 9 | 861,327 | 789,338 | (71,989) | -8.36% |
| Local Revenues | 8600-8799 | 316,793 | 442,949 | 126,156 | 39.82% | 3 | 4,500 | 9,000 | 4,500 | 100.00% | 10 | 321,293 | 451,949 | 130,656 | 40.67% |
| Total Revenues | | 1,194,921 | 1,478,877 | 283,956 | 23.76% | | 1,024,172 | 920,685 | (103,487) | -10.10% | | 2,219,093 | 2,399,562 | 180,469 | 8.13% |
| Expenditures | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 229,434 | 236,553 | 7,119 | 3.10% | | 325,661 | 327,278 | 1,617 | 0.50% | | 555,095 | 563,831 | 8,736 | 1.57% |
| Classified Salaries | 2000-2999 | 246,780 | 233,961 | (12,819) | -5.19% | | 221,717 | 166,099 | (55,618) | -25.09% | 11 | 468,497 | 400,060 | (68,437) | -14.61% |
| Benefits & Taxes | 3000-3999 | 243,320 | 253,940 | 10,620 | 4.36% | | 315,973 | 257,390 | (58,583) | -18.54% | 12 | 559,293 | 511,330 | (47,963) | -8.58% |
| Materials & Supplies | 4000-4999 | 33,007 | 17,722 | (15,285) | -46.31% | 4 | 59,304 | 15,434 | (43,870) | -73.97% | 13 | 92,311 | 33,156 | (59,155) | -64.08% |
| Operating Expenditures | 5000-5999 | 368,176 | 256,963 | (111,213) | -30.21% | 5 | 283,714 | 205,193 | (78,521) | -27.68% | 14 | 651,890 | 462,156 | (189,734) | -29.11% |
| Capital Outlay | 6000-6599 | 35,000 | 19,800 | (15,200) | -43.43% | 6 | 103,614 | 63,984 | (39,630) | -38.25% | 15 | 138,614 | 83,784 | (54,830) | -39.56% |
| Other Outgo | 7xxx's | 24,428 | - | (24,428) | -100.00% | 7 | 25,000 | 19,958 | (5,042) | -20.17% | 16 | 49,428 | 19,958 | (29,470) | -59.62% |
| Other Outgo | 7300-7399 | (4,264) | (3,057) | 1,207 | -28.31% | | 4,264 | 3,057 | (1,207) | -28.31% | | - | - | - | - |
| Total Expenditures | | 1,175,881 | 1,015,882 | (159,999) | -13.61% | | 1,339,247 | 1,058,393 | (280,854) | -20.97% | | 2,515,128 | 2,074,275 | (440,853) | -17.53% |
| Rev less Exp | | 19,040 | 462,995 | 443,955 | 2331.70% | | (315,075) | (137,708) | 177,367 | -56.29% | | (296,035) | 325,287 | 621,322 | -209.88% |
| Other Sources/Uses | | | | | | | | | | | | | | | |
| Transfers In | 8910-8979 | 60,120 | 61,357 | 1,237 | 2.06% | | - | - | - | | 60,120 | 61,357 | 1,237 | 2.06% | |
| Contributions | 8980-8999 | (293,975) | (131,964) | 162,011 | -55.11% | 8 | 293,975 | 131,964 | (162,011) | -55.11% | 8 | - | - | - | - |
| Transfers Out | 7610-7699 | - | - | - | - | | - | - | - | | - | - | - | - | |
| Total Other Sources | | (233,855) | (70,607) | 163,248 | -69.81% | | 293,975 | 131,964 | (162,011) | -55.11% | | 60,120 | 61,357 | 1,237 | 2.06% |
| Change in Fund Bal | | (214,815) | 392,388 | 607,203 | -282.66% | | (21,100) | (5,744) | 15,356 | -72.78% | | (235,915) | 386,644 | 622,559 | -263.89% |
| Beg Fund Bal | | 2,488,585 | 2,488,585 | - | 0.00% | | 21,100 | 21,100 | - | 0.00% | | 2,509,685 | 2,509,685 | - | 0.00% |
| Adjustments | | - | - | - | - | | - | - | - | | - | - | - | - | |
| Adj Beg Fund Bal | | 2,488,585 | 2,488,585 | - | 0.00% | | 21,100 | 21,100 | - | 0.00% | | 2,509,685 | 2,509,685 | - | 0.00% |
| End Fund Bal | | 2,273,770 | 2,880,973 | 607,203 | 26.70% | | - | 15,356 | 15,356 | | 2,273,770 | 2,896,329 | 622,559 | 27.38% | |
| Non Spendable | | 500 | 600 | 100 | | | 500 | 600 | 100 | | 500 | 600 | 100 | | |
| Restricted | | - | - | - | | | - | 15,356 | 15,356 | | - | 15,356 | 15,356 | | |
| Comitted | | - | - | - | | | - | - | - | | - | - | - | | |
| OPEB | | 93,849 | 93,849 | - | | | 93,849 | 93,849 | - | | 93,849 | 93,849 | - | | |
| Assigned | | - | - | - | | | - | - | - | | - | - | - | | |
| Deferred Maintenance | | 50,000 | 50,000 | - | | | 50,000 | 50,000 | - | | 50,000 | 50,000 | - | | |
| REU | | 252,000 | 207,000 | (45,000) | | | 252,000 | 207,000 | (45,000) | | 252,000 | 207,000 | (45,000) | | |
| Unassigned | | 1,877,421 | 2,529,524 | 652,203 | 34.74% | | - | - | - | | 1,877,421 | 2,529,524 | 652,203 | 34.74% | |

REU is: 10.0% 10.0%

Tickmark Legend

Sierra County Office of Education
 2019/20 Unaudited Actuals Budget

| | |
|----|--|
| 1 | Unrestricted LCFE revenues increased approx \$158k, EPA revenues reduced approx (\$36k), Property Taxes increased approx \$8k |
| 2 | Unrestricted State Revenues increased approx \$27k for SpEd Early Intervention funds. |
| 3 | Unrestricted Local Revenues increased approx \$21k for Interest, Interagency services increased approx \$73k, approx \$2k for Xmas tree sales and CCFAC grant funds increase approx \$24k, RIP grant increased approx \$4k, STRS DBS Refund approx. \$2k |
| 4 | Unrestricted Materials & Supplies reduced approx (\$12k) for instructional materials, vehicle maint reduced approx (\$1k), noncap equip reduced approx (\$2k). |
| 5 | Unrestricted Operating Expenditures reduced approx (\$17k) for travel, legal reduced approx (\$3k), contracted services reduced approx (\$91k) |
| 6 | Unrestricted Capital Outlay reduced approx (\$15k) for equipment replacement. |
| 7 | Unrestricted "other outgo" reduced approx (\$24k) for tuition services. |
| 8 | Contribution from Unrestricted sources were reduced approx (\$161k) to Special Education programs, reduced approx (\$1k) to Prop 39 Clean Energy program close out. |
| 9 | Restricted State Revenues increased approx \$28k for Special Education, TUPE reduced approx (\$44k), Foster Youth reduced approx (\$54k), STRS on Behalf reduced approx (\$29k). |
| 10 | Restricted Local Revenues increased approx \$4,500 for FNL activities base contract. |
| 11 | Restricted Classified salaries reduced approx (\$44k) for Special Education, TUPE increased approx \$3k, Foster Youth reduced approx (\$12k), Other classified reduced approx (\$3k). |
| 12 | Restricted benefits reduced approx (\$15k) for SpEd, TUPE increased approx \$2k, Foster Youth reduced approx (\$16k), STRS on Behalf reduced approx (\$29k). |
| 13 | Restricted Materials & Supplies reduced approx (\$13k) for SpEd, SRSA reduced approx (\$10k), Lottery reduced approx (\$3k), TUPE reduced approx (\$15k), Foster Youth reduced approx (\$3k) |
| 14 | Restricted Operating Expenditures reduced approx (\$66k) for SpEd, TUPE increased approx \$2k, Foster Youth reduced approx (\$14k). |
| 15 | Restricted Capital Outlay reduced approx (\$1k) for Prop 39 Closeout, TUPE reduced approx (\$38k). |
| 16 | Restricted "other outgo" reduced approx (\$5k) for SpEd tuition services. |
| 17 | |
| 18 | |
| 19 | |
| 20 | |

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2019-20 Unaudited Actuals | 2020-21 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 08 | Student Activity Special Revenue Fund | | |
| 09 | Charter Schools Special Revenue Fund | | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | G | G |
| 12 | Child Development Fund | | |
| 13 | Cafeteria Special Revenue Fund | | |
| 14 | Deferred Maintenance Fund | | |
| 15 | Pupil Transportation Equipment Fund | | |
| 16 | Forest Reserve Fund | G | G |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | | |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | | |
| 21 | Building Fund | | |
| 25 | Capital Facilities Fund | | |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | | |
| 40 | Special Reserve Fund for Capital Outlay Projects | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | | |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | S | |
| CA | Unaudited Actuals Certification | S | |
| CAT | Schedule for Categoricals | | |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | S | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | GS | |
| GANN | Appropriations Limit Calculations | GS | GS |
| ICR | Indirect Cost Rate Worksheet | GS | |
| L | Lottery Report | GS | |
| PCRAF | Program Cost Report Schedule of Allocation Factors | GS | |
| PCR | Program Cost Report | GS | |
| SEA | Special Education Revenue Allocations | S | S |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | S | S |
| SIAA | Summary of Interfund Activities - Actuals | G | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,004,441.61 | 0.00 | 1,004,441.61 | 805,845.00 | 0.00 | 805,845.00 | -19.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 153,833.52 | 153,833.52 | 0.00 | 173,924.00 | 173,924.00 | 13.1% |
| 3) Other State Revenue | | 8300-8599 | 31,486.62 | 757,852.11 | 789,338.73 | 3,994.00 | 784,034.00 | 788,028.00 | -0.2% |
| 4) Other Local Revenue | | 8600-8799 | 442,949.55 | 9,000.00 | 451,949.55 | 316,793.00 | 4,500.00 | 321,293.00 | -28.9% |
| 5) TOTAL, REVENUES | | | 1,478,877.78 | 920,685.63 | 2,399,563.41 | 1,126,632.00 | 962,458.00 | 2,089,090.00 | -12.9% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 236,553.41 | 327,278.15 | 563,831.56 | 272,094.00 | 337,122.00 | 609,216.00 | 8.0% |
| 2) Classified Salaries | | 2000-2999 | 233,960.73 | 166,098.96 | 400,059.69 | 263,995.00 | 235,940.00 | 499,935.00 | 25.0% |
| 3) Employee Benefits | | 3000-3999 | 253,940.53 | 257,390.47 | 511,331.00 | 311,600.00 | 332,346.00 | 643,946.00 | 25.9% |
| 4) Books and Supplies | | 4000-4999 | 17,721.93 | 15,434.26 | 33,156.19 | 30,125.00 | 38,971.00 | 69,096.00 | 108.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 256,963.02 | 205,192.79 | 462,155.81 | 319,063.00 | 206,317.00 | 525,380.00 | 13.7% |
| 6) Capital Outlay | | 6000-6999 | 19,800.00 | 63,983.52 | 83,783.52 | 35,000.00 | 59,255.00 | 94,255.00 | 12.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 19,958.25 | 19,958.25 | 24,428.00 | 25,000.00 | 49,428.00 | 147.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (3,056.92) | 3,056.92 | 0.00 | (16,810.00) | 16,810.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,015,882.70 | 1,058,393.32 | 2,074,276.02 | 1,239,495.00 | 1,251,761.00 | 2,491,256.00 | 20.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 462,995.08 | (137,707.69) | 325,287.39 | (112,863.00) | (289,303.00) | (402,166.00) | -223.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 61,357.47 | 0.00 | 61,357.47 | 62,340.00 | 0.00 | 62,340.00 | 1.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (131,964.60) | 131,964.60 | 0.00 | (289,266.00) | 289,266.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (70,607.13) | 131,964.60 | 61,357.47 | (226,926.00) | 289,266.00 | 62,340.00 | 1.6% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 392,387.95 | (5,743.09) | 386,644.86 | (339,789.00) | (37.00) | (339,826.00) | -187.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,488,585.07 | 21,099.31 | 2,509,684.38 | 2,880,973.02 | 15,356.22 | 2,896,329.24 | 15.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,488,585.07 | 21,099.31 | 2,509,684.38 | 2,880,973.02 | 15,356.22 | 2,896,329.24 | 15.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,488,585.07 | 21,099.31 | 2,509,684.38 | 2,880,973.02 | 15,356.22 | 2,896,329.24 | 15.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,880,973.02 | 15,356.22 | 2,896,329.24 | 2,541,184.02 | 15,319.22 | 2,556,503.24 | -11.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 600.00 | 0.00 | 600.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 15,356.22 | 15,356.22 | 0.00 | 15,319.22 | 15,319.22 | -0.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 93,849.00 | 0.00 | 93,849.00 | 92,485.00 | 0.00 | 92,485.00 | -1.5% |
| OPEB | 0000 | 9760 | 93,849.00 | | 93,849.00 | | | | |
| OPEB | 0000 | 9760 | | | | 92,485.00 | | 92,485.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.0% |
| Deferred Maintenance | 0000 | 9780 | 50,000.00 | | 50,000.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | | | 50,000.00 | | 50,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 207,000.00 | 0.00 | 207,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Unassigned/Unappropriated Amount | | 9790 | 2,529,524.02 | 0.00 | 2,529,524.02 | 2,398,699.02 | 0.00 | 2,398,699.02 | -5.2% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 2,880,445.79 | (49,953.23) | 2,830,492.56 | | | | |
| 1) Fair Value Adjustment to Cash In County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 600.00 | 0.00 | 600.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 28,404.79 | 0.00 | 28,404.79 | | | | |
| 4) Due from Grantor Government | | 9290 | 14,972.69 | 180,180.73 | 195,153.42 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 2,924,423.27 | 130,227.50 | 3,054,650.77 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 43,450.25 | 8,772.40 | 52,222.65 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 177.82 | 177.82 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 105,921.06 | 105,921.06 | | | | |
| 6) TOTAL, LIABILITIES | | | 43,450.25 | 114,871.28 | 158,321.53 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,880,973.02 | 15,356.22 | 2,896,329.24 | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|-------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 811,982.00 | 0.00 | 811,982.00 | 601,648.00 | 0.00 | 601,648.00 | -25.9% |
| Education Protection Account State Aid - Current Year | | 8012 | 116,816.00 | 0.00 | 116,816.00 | 136,783.00 | 0.00 | 136,783.00 | 17.1% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 592.20 | 0.00 | 592.20 | 601.00 | 0.00 | 601.00 | 1.5% |
| Timber Yield Tax | | 8022 | 713.51 | 0.00 | 713.51 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 70,689.92 | 0.00 | 70,689.92 | 63,324.00 | 0.00 | 63,324.00 | -10.4% |
| Unsecured Roll Taxes | | 8042 | 2,512.95 | 0.00 | 2,512.95 | 2,809.00 | 0.00 | 2,809.00 | 11.8% |
| Prior Years' Taxes | | 8043 | 198.66 | 0.00 | 198.66 | 50.00 | 0.00 | 50.00 | -74.8% |
| Supplemental Taxes | | 8044 | 936.37 | 0.00 | 936.37 | 630.00 | 0.00 | 630.00 | -32.7% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 1,004,441.61 | 0.00 | 1,004,441.61 | 805,845.00 | 0.00 | 805,845.00 | -19.8% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,004,441.61 | 0.00 | 1,004,441.61 | 805,845.00 | 0.00 | 805,845.00 | -19.8% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 109,804.00 | 109,804.00 | 0.00 | 109,804.00 | 109,804.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 25,781.00 | 25,781.00 | 0.00 | 25,779.00 | 25,779.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630 | 8290 | | 10,000.00 | 10,000.00 | | 10,000.00 | 10,000.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 8,248.52 | 8,248.52 | 0.00 | 28,341.00 | 28,341.00 | 243.6% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 153,833.52 | 153,833.52 | 0.00 | 173,924.00 | 173,924.00 | 13.1% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 495,909.00 | 495,909.00 | | 478,920.00 | 478,920.00 | -3.4% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 1,024.00 | 0.00 | 1,024.00 | 869.00 | 0.00 | 869.00 | -15.1% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,134.62 | 1,113.32 | 4,247.94 | 3,125.00 | 1,103.00 | 4,228.00 | -0.5% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | 115,050.12 | 115,050.12 | | 75,000.00 | 75,000.00 | -34.8% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 27,328.00 | 145,779.67 | 173,107.67 | 0.00 | 229,011.00 | 229,011.00 | 32.3% |
| TOTAL, OTHER STATE REVENUE | | | 31,486.62 | 757,852.11 | 789,338.73 | 3,994.00 | 784,034.00 | 788,028.00 | -0.2% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------|---------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 51,479.80 | 0.00 | 51,479.80 | 30,000.00 | 0.00 | 30,000.00 | -41.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 359,304.93 | 0.00 | 359,304.93 | 286,389.00 | 0.00 | 286,389.00 | -20.3% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 32,164.82 | 9,000.00 | 41,164.82 | 404.00 | 4,500.00 | 4,904.00 | -88.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 442,949.55 | 9,000.00 | 451,949.55 | 316,793.00 | 4,500.00 | 321,293.00 | -28.9% |
| TOTAL, REVENUES | | | 1,478,877.78 | 920,685.63 | 2,399,563.41 | 1,126,632.00 | 962,458.00 | 2,089,090.00 | -12.9% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------|-------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 83,459.83 | 237,493.99 | 320,953.82 | 130,263.00 | 245,054.00 | 375,317.00 | 16.9% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 30,560.76 | 30,560.76 | 0.00 | 30,561.00 | 30,561.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 153,093.58 | 59,223.40 | 212,316.98 | 141,831.00 | 61,507.00 | 203,338.00 | -4.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 236,553.41 | 327,278.15 | 563,831.56 | 272,094.00 | 337,122.00 | 609,216.00 | 8.0% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 6,957.91 | 131,366.33 | 138,324.24 | 18,665.00 | 170,325.00 | 188,990.00 | 36.6% |
| Classified Support Salaries | | 2200 | 5,562.24 | 12,130.38 | 17,692.62 | 5,815.00 | 34,533.00 | 40,348.00 | 128.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 96,580.00 | 7,706.00 | 104,286.00 | 109,562.00 | 10,348.00 | 119,910.00 | 15.0% |
| Clerical, Technical and Office Salaries | | 2400 | 124,860.58 | 1,800.00 | 126,660.58 | 129,953.00 | 1,750.00 | 131,703.00 | 4.0% |
| Other Classified Salaries | | 2900 | 0.00 | 13,096.25 | 13,096.25 | 0.00 | 18,984.00 | 18,984.00 | 45.0% |
| TOTAL, CLASSIFIED SALARIES | | | 233,960.73 | 166,098.96 | 400,059.69 | 263,995.00 | 235,940.00 | 499,935.00 | 25.0% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 41,299.12 | 116,102.17 | 157,401.29 | 45,641.00 | 147,445.00 | 193,086.00 | 22.7% |
| PERS | | 3201-3202 | 50,003.39 | 23,275.75 | 73,279.14 | 55,547.00 | 40,749.00 | 96,296.00 | 31.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 20,619.39 | 16,876.57 | 37,495.96 | 27,425.00 | 22,640.00 | 50,065.00 | 33.5% |
| Health and Welfare Benefits | | 3401-3402 | 119,441.34 | 83,799.34 | 203,240.68 | 133,017.00 | 99,500.00 | 232,517.00 | 14.4% |
| Unemployment Insurance | | 3501-3502 | 233.08 | 248.95 | 482.03 | 266.00 | 289.00 | 555.00 | 15.1% |
| Workers' Compensation | | 3601-3602 | 15,720.21 | 17,087.69 | 32,807.90 | 19,704.00 | 21,723.00 | 41,427.00 | 26.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 6,624.00 | 0.00 | 6,624.00 | 30,000.00 | 0.00 | 30,000.00 | 352.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 253,940.53 | 257,390.47 | 511,331.00 | 311,600.00 | 332,346.00 | 643,946.00 | 25.9% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 1,103.00 | 1,103.00 | New |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 11,452.31 | 14,612.59 | 26,064.90 | 23,625.00 | 32,348.00 | 55,973.00 | 114.7% |
| Noncapitalized Equipment | | 4400 | 6,269.62 | 821.67 | 7,091.29 | 6,500.00 | 5,520.00 | 12,020.00 | 69.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 17,721.93 | 15,434.26 | 33,156.19 | 30,125.00 | 38,971.00 | 69,096.00 | 108.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | New |
| Travel and Conferences | | 5200 | 4,434.99 | 8,005.19 | 12,440.18 | 11,481.00 | 5,598.00 | 17,079.00 | 37.3% |
| Dues and Memberships | | 5300 | 15,277.02 | 1,642.56 | 16,919.58 | 14,437.00 | 1,809.00 | 16,246.00 | -4.0% |
| Insurance | | 5400 - 5450 | 0.00 | 10,297.92 | 10,297.92 | 0.00 | 11,000.00 | 11,000.00 | 6.8% |
| Operations and Housekeeping Services | | 5500 | 6,807.63 | 5,421.91 | 12,029.54 | 7,000.00 | 7,500.00 | 14,500.00 | 20.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 775.63 | 1,015.77 | 1,791.40 | 1,250.00 | 600.00 | 1,850.00 | 3.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 220,038.61 | 178,332.56 | 398,371.17 | 274,895.00 | 164,310.00 | 439,205.00 | 10.3% |
| Communications | | 5900 | 9,829.14 | 476.88 | 10,306.02 | 10,000.00 | 500.00 | 10,500.00 | 1.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 256,963.02 | 205,192.79 | 462,155.81 | 319,063.00 | 206,317.00 | 525,380.00 | 13.7% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 19,800.00 | 0.00 | 19,800.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 25,516.00 | 25,516.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 38,467.52 | 38,467.52 | 20,000.00 | 59,255.00 | 79,255.00 | 106.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | New |
| TOTAL, CAPITAL OUTLAY | | | 19,800.00 | 63,983.52 | 83,783.52 | 35,000.00 | 59,255.00 | 94,255.00 | 12.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 19,958.25 | 19,958.25 | 0.00 | 25,000.00 | 25,000.00 | 25.3% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 24,428.00 | 0.00 | 24,428.00 | New |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 19,958.25 | 19,958.25 | 24,428.00 | 25,000.00 | 49,428.00 | 147.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (3,056.92) | 3,056.92 | 0.00 | (16,810.00) | 16,810.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (3,056.92) | 3,056.92 | 0.00 | (16,810.00) | 16,810.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,015,882.70 | 1,058,393.32 | 2,074,276.02 | 1,239,495.00 | 1,251,761.00 | 2,491,256.00 | 20.1% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------|---------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 61,357.47 | 0.00 | 61,357.47 | 62,340.00 | 0.00 | 62,340.00 | 1.6% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 61,357.47 | 0.00 | 61,357.47 | 62,340.00 | 0.00 | 62,340.00 | 1.6% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 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 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (131,964.60) | 131,964.60 | 0.00 | (289,266.00) | 289,266.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (131,964.60) | 131,964.60 | 0.00 | (289,266.00) | 289,266.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (70,607.13) | 131,964.60 | 61,357.47 | (226,926.00) | 289,266.00 | 62,340.00 | 1.6% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,004,441.61 | 0.00 | 1,004,441.61 | 805,845.00 | 0.00 | 805,845.00 | -19.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 153,833.52 | 153,833.52 | 0.00 | 173,924.00 | 173,924.00 | 13.1% |
| 3) Other State Revenue | | 8300-8599 | 31,486.62 | 757,852.11 | 789,338.73 | 3,994.00 | 784,034.00 | 788,028.00 | -0.2% |
| 4) Other Local Revenue | | 8600-8799 | 442,949.55 | 9,000.00 | 451,949.55 | 316,793.00 | 4,500.00 | 321,293.00 | -28.9% |
| 5) TOTAL, REVENUES | | | 1,478,877.78 | 920,685.63 | 2,399,563.41 | 1,126,632.00 | 962,458.00 | 2,089,090.00 | -12.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 139,770.83 | 678,778.93 | 818,549.76 | 259,531.00 | 751,071.00 | 1,010,602.00 | 23.5% |
| 2) Instruction - Related Services | 2000-2999 | | 203,223.82 | 109,070.66 | 312,294.48 | 181,806.00 | 130,628.00 | 312,434.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 104,733.75 | 104,733.75 | 38,000.00 | 198,675.00 | 236,675.00 | 126.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 65,432.71 | 65,432.71 | 0.00 | 66,733.00 | 66,733.00 | 2.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 628,008.75 | 28,401.38 | 656,410.13 | 710,748.00 | 46,383.00 | 757,131.00 | 15.3% |
| 8) Plant Services | 8000-8999 | | 44,879.30 | 52,017.64 | 96,896.94 | 24,982.00 | 33,271.00 | 58,253.00 | -39.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 19,958.25 | 19,958.25 | 24,428.00 | 25,000.00 | 49,428.00 | 147.7% |
| 10) TOTAL, EXPENDITURES | | | 1,015,882.70 | 1,058,393.32 | 2,074,276.02 | 1,239,495.00 | 1,251,761.00 | 2,491,256.00 | 20.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 462,995.08 | (137,707.69) | 325,287.39 | (112,863.00) | (289,303.00) | (402,166.00) | -223.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 61,357.47 | 0.00 | 61,357.47 | 62,340.00 | 0.00 | 62,340.00 | 1.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (131,964.60) | 131,964.60 | 0.00 | (289,266.00) | 289,266.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (70,607.13) | 131,964.60 | 61,357.47 | (226,926.00) | 289,266.00 | 62,340.00 | 1.6% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 392,387.95 | (5,743.09) | 386,644.86 | (339,789.00) | (37.00) | (339,826.00) | -187.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,488,585.07 | 21,099.31 | 2,509,684.38 | 2,880,973.02 | 15,356.22 | 2,896,329.24 | 15.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,488,585.07 | 21,099.31 | 2,509,684.38 | 2,880,973.02 | 15,356.22 | 2,896,329.24 | 15.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,488,585.07 | 21,099.31 | 2,509,684.38 | 2,880,973.02 | 15,356.22 | 2,896,329.24 | 15.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,880,973.02 | 15,356.22 | 2,896,329.24 | 2,541,184.02 | 15,319.22 | 2,556,503.24 | -11.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 600.00 | 0.00 | 600.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 15,356.22 | 15,356.22 | 0.00 | 15,319.22 | 15,319.22 | -0.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 93,849.00 | 0.00 | 93,849.00 | 92,485.00 | 0.00 | 92,485.00 | -1.5% |
| OPEB | 0000 | 9760 | 93,849.00 | | 93,849.00 | | | | |
| OPEB | 0000 | 9760 | | | | 92,485.00 | | 92,485.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.0% |
| Deferred Maintenance | 0000 | 9780 | 50,000.00 | | 50,000.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | | | 50,000.00 | | 50,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 207,000.00 | 0.00 | 207,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Unassigned/Unappropriated Amount | | 9790 | 2,529,524.02 | 0.00 | 2,529,524.02 | 2,398,699.02 | 0.00 | 2,398,699.02 | -5.2% |

| Resource | Description | 2019-20 Unaudited Actuals | 2020-21 Budget |
|----------------------------------|------------------------------------|--------------------------------------|---------------------------|
| 6300 | Lottery: Instructional Materials | 2,374.13 | 2,374.13 |
| 6512 | Special Ed: Mental Health Services | 5,393.92 | 5,356.92 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 422.00 | 422.00 |
| 9010 | Other Restricted Local | 7,166.17 | 7,166.17 |
| Total, Restricted Balance | | 15,356.22 | 15,319.22 |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 10,637.00 | 5,200.00 | -51.1% |
| 4) Other Local Revenue | | 8600-8799 | 240,173.95 | 200,000.00 | -16.7% |
| 5) TOTAL, REVENUES | | | 250,810.95 | 205,200.00 | -18.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 103,509.74 | 89,732.00 | -13.3% |
| 2) Classified Salaries | | 2000-2999 | 1,758.86 | 19,894.00 | 1031.1% |
| 3) Employee Benefits | | 3000-3999 | 45,232.01 | 42,751.00 | -5.5% |
| 4) Books and Supplies | | 4000-4999 | 37,381.26 | 13,150.00 | -64.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 43,126.67 | 27,950.00 | -35.2% |
| 6) Capital Outlay | | 6000-6999 | 126,251.41 | 7,633.00 | -94.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 357,259.95 | 201,110.00 | -43.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (106,449.00) | 4,090.00 | -103.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,421.15 | 4,090.00 | 187.8% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,421.15) | (4,090.00) | 187.8% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (107,870.15) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 166,147.58 | 58,277.43 | -64.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 166,147.58 | 58,277.43 | -64.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 166,147.58 | 58,277.43 | -64.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 58,277.43 | 58,277.43 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 58,277.43 | 58,277.43 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 60,596.90 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 60,596.90 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 2,319.47 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 2,319.47 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 58,277.43 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 10,637.00 | 5,200.00 | -51.1% |
| TOTAL, OTHER STATE REVENUE | | | 10,637.00 | 5,200.00 | -51.1% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 240,173.95 | 200,000.00 | -16.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 240,173.95 | 200,000.00 | -16.7% |
| TOTAL REVENUES | | | 250,810.95 | 205,200.00 | -18.2% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 12,264.77 | 0.00 | -100.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 91,244.97 | 89,732.00 | -1.7% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 103,509.74 | 89,732.00 | -13.3% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 75.56 | 5,684.00 | 7422.5% |
| Classified Support Salaries | | 2200 | 1,683.30 | 14,210.00 | 744.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,758.86 | 19,894.00 | 1031.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 26,388.13 | 19,692.00 | -25.4% |
| PERS | | 3201-3202 | 14.90 | 3,031.00 | 20242.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,337.46 | 2,822.00 | 20.7% |
| Health and Welfare Benefits | | 3401-3402 | 12,766.80 | 12,767.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 52.67 | 55.00 | 4.4% |
| Workers' Compensation | | 3601-3602 | 3,672.05 | 4,384.00 | 19.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 45,232.01 | 42,751.00 | -5.5% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,142.99 | 5,000.00 | 59.1% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 7,410.58 | 5,650.00 | -23.8% |
| Noncapitalized Equipment | | 4400 | 26,827.69 | 2,500.00 | -90.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 37,381.26 | 13,150.00 | -64.8% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 6,220.79 | 2,500.00 | -59.8% |
| Dues and Memberships | | 5300 | 1,870.00 | 700.00 | -62.6% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,214.24 | 1,250.00 | 2.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,231.00 | 2,500.00 | 12.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 30,340.89 | 16,000.00 | -47.3% |
| Communications | | 5900 | 1,249.75 | 5,000.00 | 300.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 43,126.67 | 27,950.00 | -35.2% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 88,800.86 | 0.00 | -100.0% |
| Equipment | | 6400 | 37,450.55 | 7,633.00 | -79.6% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 126,251.41 | 7,633.00 | -94.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 357,259.95 | 201,110.00 | -43.7% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,421.15 | 4,090.00 | 187.8% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,421.15 | 4,090.00 | 187.8% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,421.15) | (4,090.00) | 187.8% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 10,637.00 | 5,200.00 | -51.1% |
| 4) Other Local Revenue | | 8600-8799 | 240,173.95 | 200,000.00 | -16.7% |
| 5) TOTAL, REVENUES | | | 250,810.95 | 205,200.00 | -18.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 124,977.04 | 44,858.00 | -64.1% |
| 2) Instruction - Related Services | 2000-2999 | | 136,715.11 | 133,276.00 | -2.5% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 95,567.80 | 22,976.00 | -76.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 357,259.95 | 201,110.00 | -43.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (106,449.00) | 4,090.00 | -103.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,421.15 | 4,090.00 | 187.8% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,421.15) | (4,090.00) | 187.8% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (107,870.15) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 166,147.58 | 58,277.43 | -64.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 166,147.58 | 58,277.43 | -64.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 166,147.58 | 58,277.43 | -64.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 58,277.43 | 58,277.43 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 58,277.43 | 58,277.43 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2019-20</u> <u>Unaudited Actuals</u> | <u>2020-21</u> <u>Budget</u> |
|-----------------|---------------------------|--|---------------------------------|
| | Total, Restricted Balance | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 399,575.37 | 388,250.00 | -2.8% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 399,575.37 | 388,250.00 | -2.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 339,639.05 | 330,000.00 | -2.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 339,639.05 | 330,000.00 | -2.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 59,936.32 | 58,250.00 | -2.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 59,936.32 | 58,250.00 | -2.8% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (59,936.32) | (58,250.00) | -2.8% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Forest Reserve Funds | | 8260 | 59,936.32 | 58,250.00 | -2.8% |
| Pass-Through Revenues from Federal Sources | | 8287 | 339,639.05 | 330,000.00 | -2.8% |
| TOTAL, FEDERAL REVENUE | | | 399,575.37 | 388,250.00 | -2.8% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 399,575.37 | 388,250.00 | -2.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 339,639.05 | 330,000.00 | -2.8% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 339,639.05 | 330,000.00 | -2.8% |
| TOTAL, EXPENDITURES | | | 339,639.05 | 330,000.00 | -2.8% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 59,936.32 | 58,250.00 | -2.8% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 59,936.32 | 58,250.00 | -2.8% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 399,575.37 | 388,250.00 | -2.8% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 399,575.37 | 388,250.00 | -2.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 339,639.05 | 330,000.00 | -2.8% |
| 10) TOTAL EXPENDITURES | | | 339,639.05 | 330,000.00 | -2.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 59,936.32 | 58,250.00 | -2.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 59,936.32 | 58,250.00 | -2.8% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (59,936.32) | (58,250.00) | -2.8% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Unaudited Actuals | 2020-21 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Balance | 0.00 | 0.00 |

| Description | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 396.18 | 396.18 | 396.18 | 409.30 | 409.30 | 409.30 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 396.18 | 396.18 | 396.18 | 409.30 | 409.30 | 409.30 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 2.12 | 2.12 | 2.12 | 4.64 | 4.64 | 4.64 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | 0.43 | 0.43 | 0.43 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 12.27 | 12.27 | 12.27 | 15.36 | 15.36 | 15.36 |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 14.39 | 14.39 | 14.39 | 20.43 | 20.43 | 20.43 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 410.57 | 410.57 | 410.57 | 429.73 | 429.73 | 429.73 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 396.18 | 396.18 | 396.18 | 409.30 | 409.30 | 409.30 |
| b. Special Education-Special Day Class | 3.46 | 3.46 | 3.46 | 4.64 | 4.64 | 4.64 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | 0.43 | 0.43 | 0.43 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 12.53 | 12.53 | 12.53 | 15.36 | 15.36 | 15.36 |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 412.17 | 412.17 | 412.17 | 429.73 | 429.73 | 429.73 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 412.18 | 412.18 | 412.18 | 429.74 | 429.74 | 429.74 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | 15.99 | 15.99 | 15.99 | 15.36 | 15.36 | 15.36 |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------|---------------------------------|------------------------|------------|-----------|------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | 19,800.00 | | 19,800.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | | | 0.00 | 19,800.00 | 0.00 | 19,800.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | 25,516.00 | | 25,516.00 |
| Buildings | 793,868.00 | | 793,868.00 | 127,268.38 | | 921,136.38 |
| Equipment | 263,554.00 | | 263,554.00 | 37,450.55 | | 301,004.55 |
| Total capital assets being depreciated | 1,057,422.00 | 0.00 | 1,057,422.00 | 190,234.93 | 0.00 | 1,247,656.93 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | (273,561.00) | | (273,561.00) | | | (273,561.00) |
| Equipment | (246,666.00) | | (246,666.00) | | | (246,666.00) |
| Total accumulated depreciation | (520,227.00) | 0.00 | (520,227.00) | 0.00 | 0.00 | (520,227.00) |
| Total capital assets being depreciated, net | 537,195.00 | 0.00 | 537,195.00 | 190,234.93 | 0.00 | 727,429.93 |
| Governmental activity capital assets, net | 537,195.00 | 0.00 | 537,195.00 | 210,034.93 | 0.00 | 747,229.93 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | | | 0.00 | | | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

| Form | Description | Value |
|-------|--|--------------|
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination | MOE Met |
| | If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: | |
| | MOE Deficiency Percentage - Based on Total Expenditures | |
| | MOE Deficiency Percentage - Based on Expenditures Per ADA | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 | \$0.00 |
| | If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | |
| | Adjusted Appropriations Limit | \$241,060.54 |
| | Appropriations Subject to Limit | \$241,060.54 |
| | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629. | |
| ICR | Preliminary Proposed Indirect Cost Rate | 3.14% |
| | Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval. | |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Nona Griesert
Name
Business Manager
Title
530-993-1660, x-120
Telephone
ngriesert@spjUSD.org
E-mail Address

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------|---------------------------------|------------------------|-----------|-----------|------------------------|-----------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | 103,374.00 | | 103,374.00 | | | 103,374.00 | |
| Total/Net OPEB Liability | 103,374.00 | | 103,374.00 | | 9,525.00 | 93,849.00 | |
| Compensated Absences Payable | 5,004.22 | | 5,004.22 | 8,059.35 | | 13,063.57 | |
| Governmental activities long-term liabilities | 211,752.22 | 0.00 | 211,752.22 | 8,059.35 | 9,525.00 | 210,286.57 | 0.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2019-20 Expenditures |
|--|---|---------------------------------------|-----------------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 2,074,276.02 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 306,805.02 |
| 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 | 83,783.52 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 189,923.54 |
| 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) | | | | 273,707.06 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 1,493,763.94 |

| | | 2019-20 Annual ADA/ Exps. Per ADA |
|--|--------------|---|
| Section II - Expenditures Per ADA | | |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9) | | 0.01 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 149,376,394.00 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 1,725,427.15 | 4,384.26 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 1,725,427.15 | 4,384.26 |
| B. Required effort (Line A.2 times 90%) | 1,552,884.44 | 3,945.83 |
| C. Current year expenditures (Line I.E and Line II.B) | 1,493,763.94 | 149,376,394.00 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 59,120.50 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages) | 3.81% | 0.00% |

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

| | 2019-20 Calculations | | | 2020-21 Calculations | | |
|---|-------------------------------|--------------|---------------------|--------------------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| A. PRIOR YEAR DATA | 2018-19 Actual | | | 2019-20 Actual | | |
| (2018-19 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2018 annual LCFF Target Entitlement Exhibit.) | | | | | | |
| PRIOR YEAR APPROPRIATIONS LIMIT | | | | | | |
| 1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion. | #VALUE! | | 0.00 | | | 0.00 |
| 2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1) | #VALUE! | | 232,263.13 | | | 241,060.54 |
| 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column) | 232,263.13 | | 232,263.13 | | | 241,060.54 |
| PRIOR YEAR GANN ADA | | | | | | |
| 4. Program ADA (Preload/Line B3, PY column) | 0.01 | | 0.01 | | | 0.01 |
| 5. Other ADA (Preload/Line B4, PY column) | 396.43 | | 396.43 | | | 396.18 |
| PRIOR YEAR LCFF | | | | | | |
| 6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2018-19 Annual County LCFF Calculation) | | | 0.00 | | | 0.00 |
| 7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2018-19 Annual County LCFF Calculation) | 842,511.00 | | 842,511.00 | | | 842,511.00 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA | Adjustments to 2018-19 | | | Adjustments to 2019-20 | | |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | | | | | | |
| 8. Reorganizations and Other Transfers | | | | | | |
| 9. Temporary Voter Approved Increases | | | | | | |
| 10. Less: Lapses of Voter Approved Increases | | | | | | |
| 11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10) | | | 0.00 | | | 0.00 |
| 12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Adjustments to Other Services Portion (Lines A11 minus A12) | | | 0.00 | | | 0.00 |
| ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above) | | | | | | |
| 14. Adjustments to Program ADA | | | | | | |
| 15. Adjustments to Other ADA | | | | | | |
| B. CURRENT YEAR GANN ADA | 2019-20 Annual Report | | | 2020-21 Annual Estimate | | |
| CURRENT YEAR PROGRAM ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE) | | | | | | |
| 1. Total County Program ADA (Form A, Line B1d) | 0.01 | | 0.01 | 0.01 | | 0.01 |
| 2. Total Charter Schools ADA (Form A, Line C2d plus C6d) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Total Current Year ADA (Lines B1 through B2) | 0.01 | 0.00 | 0.01 | 0.01 | 0.00 | 0.01 |
| | 2019-20 P2 Report | | | 2020-21 P2 Estimate | | |
| CURRENT YEAR DISTRICT ADA | | | | | | |
| 4. Total District Gann ADA (District Form GANN, Line B3) | | | 396.18 | | | 409.30 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2019-20 Actual | | | 2020-21 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 592.20 | | 592.20 | 601.00 | | 601.00 |
| 2. Timber Yield Tax (Object 8022) | 713.51 | | 713.51 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 70,689.92 | | 70,689.92 | 63,324.00 | | 63,324.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 2,512.95 | | 2,512.95 | 2,809.00 | | 2,809.00 |
| 6. Prior Years' Taxes (Object 8043) | 198.66 | | 198.66 | 50.00 | | 50.00 |
| 7. Supplemental Taxes (Object 8044) | 936.37 | | 936.37 | 630.00 | | 630.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Receipts from County Bd. of Supervisors (Object 8070) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 12. Comm. Redevelopment Funds (Objects 8047 & 8625) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |

| | 2019-20 Calculations | | | 2020-21 Calculations | | |
|--|----------------------|--------------|-----------------------|----------------------|--------------|-----------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| 16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16) | 75,643.61 | 0.00 | 75,643.61 | 67,414.00 | 0.00 | 67,414.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | | | | | | |
| 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18) | 75,643.61 | 0.00 | 75,643.61 | 67,414.00 | 0.00 | 67,414.00 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts) | | | 22,726.06 | | | 24,723.61 |
| OTHER EXCLUSIONS | | | | | | |
| 21. Americans with Disabilities Act | | | | | | |
| 22. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 23. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 24. TOTAL EXCLUSIONS (Lines C20 through C23) | | | 22,726.06 | | | 24,723.61 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 25. LCFF - CY (objects 8011 and 8012) | 928,798.00 | | 928,798.00 | 738,431.00 | | 738,431.00 |
| 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 27. TOTAL STATE AID RECEIVED (Line C25 plus C26) | 928,798.00 | 0.00 | 928,798.00 | 738,431.00 | 0.00 | 738,431.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) | 2,399,563.41 | | 2,399,563.41 | 2,089,090.00 | | 2,089,090.00 |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662) | 51,479.80 | | 51,479.80 | 30,000.00 | | 30,000.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | 2019-20 Actual | | | 2020-21 Budget |
| 1. Revised Prior Year Program Limit (Lines A1 plus A12) | | | 0.00 | | | 0.00 |
| 2. Inflation Adjustment | | | 1,0385 | | | 1,0373 |
| 3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places) | | | 1.0000 | | | 1.0000 |
| 4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3) | | | 0.00 | | | 0.00 |
| 5. Revised Prior Year Other Services Limit (Lines A2 plus A13) | | | 232,263.13 | | | 241,060.54 |
| 6. Inflation Adjustment | | | 1,0385 | | | 1,0373 |
| 7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places) | | | 0.9994 | | | 1.0331 |
| 8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7) | | | 241,060.54 | | | 258,328.82 |
| 9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8) | | | 241,060.54 | | | 258,328.82 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 10. Local Revenues Excluding Interest (Line C19) | | | 75,643.61 | | | 67,414.00 |
| 11. Preliminary State Aid Calculation | | | | | | |
| a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero) | | | 188,142.99 | | | 215,638.43 |
| 12. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) | | | 5,783.30 | | | 4,123.94 |
| b. Total Local Proceeds of Taxes (Lines D10 plus D12a) | | | 81,426.91 | | | 71,537.94 |
| 13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero) | | | 182,359.69 | | | 211,514.49 |
| 14. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D12b) | | | 81,426.91 | | | |
| b. State Subventions (Line D13) | | | 182,359.69 | | | |
| c. Less: Excluded Appropriations (Line C24) | | | 22,726.06 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c) | | | 241,060.54 | | | |

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) 53,887.03
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,421,335.22

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) 3.79%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|---|-------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 50,383.56 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 36,676.31 |
| 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) | 1,954.92 |
| 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) | 89,014.79 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (22,636.58) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 66,378.21 |

B. Base Costs

| | |
|---|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 818,549.76 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 312,294.48 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 104,733.75 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 26,965.19 |
| 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) | 71,332.75 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 16,845.00 |
| 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) | 358,870.10 |
| 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) | 122,302.41 |
| 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) | 49,626.02 |
| 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) | 231,008.54 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 2,112,528.00 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 4.21%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 3.14%

Part IV - Carry-forward Adjustment

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

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

| | |
|--|--------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>89,014.79</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(80,819.72)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>(44,806.87)</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0.41%) times Part III, Line B19); zero if negative | <u>0.00</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0.41%) times Part III, Line B19); zero if positive | <u>(45,273.16)</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(45,273.16)</u> |
| 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: | <u>2.07%</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-22,636.58) is applied to the current year calculation and the remainder (\$-22,636.58) is deferred to one or more future years: | <u>3.14%</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-15,091.05) is applied to the current year calculation and the remainder (\$-30,182.11) is deferred to one or more future years: | <u>3.50%</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>2</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>(22,636.58)</u> |

Approved indirect cost rate: 0.41%
Highest rate used in any program: 0.41%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3310 | 232,529.13 | 448.35 | 0.19% |
| 01 | 3315 | 49,890.64 | 82.38 | 0.17% |
| 01 | 3327 | 4,587.20 | 18.80 | 0.41% |
| 01 | 3345 | 995.92 | 4.08 | 0.41% |
| 01 | 5630 | 9,959.17 | 40.83 | 0.41% |
| 01 | 6500 | 467,134.84 | 1,915.25 | 0.41% |
| 01 | 6512 | 0.00 | 81.83 | N/A |
| 01 | 6520 | 19,919.00 | 81.00 | 0.41% |
| 01 | 6680 | 14,370.05 | 58.92 | 0.41% |
| 01 | 6685 | 56,480.15 | 178.48 | 0.32% |
| 01 | 7366 | 36,329.67 | 147.00 | 0.40% |

Unaudited Actuals
2019-20 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|-----------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 12,975.68 | | 1,260.81 | 14,236.49 |
| 2. State Lottery Revenue | 8560 | 3,134.62 | | 1,113.32 | 4,247.94 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 16,110.30 | 0.00 | 2,374.13 | 18,484.43 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | | 0.00 |
| 4. Books and Supplies | 4000-4999 | 5,201.87 | | 0.00 | 5,201.87 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 5,201.87 | 0.00 | 0.00 | 5,201.87 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 10,908.43 | 0.00 | 2,374.13 | 13,282.56 |
| D. COMMENTS: | | | | | |

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

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

| | Teacher Full-Time Equivalents | | | Classroom Units | | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | |
| | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 0.00 | 0.00 | 11,420.09 | 0.00 | 9,537.86 | 0.00 | 0.00 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | | | | | | |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | | | | | | | |
| 3100 Alternative Schools | | | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3500 County Community Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3600 Juvenile Courts | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 4900 Other Supplemental Education | | | | 0.25 | | | |
| 5000-5999 Special Education (allocated to 5001) | | | | 0.25 | 4,723.47 | | |
| 6000 ROC/P | | | | | 787.23 | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | 20,957.96 |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| 8600 County Services to Districts | | | 0.25 | | 4,027.16 | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 0.00 | 0.00 | 0.25 | 0.50 | 9,537.86 | 0.00 | 20,957.96 |

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E Column 4) | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|--|--|--|--------------------------------------|---|--|--|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 100,355.18 | 0.00 | 100,355.18 | 9,492.01 | 109,847.19 | 0.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3500 | County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4900 | Other Supplemental Education | 65,786.43 | 0.00 | 65,786.43 | 6,222.35 | 72,008.78 | 0.00 |
| 5000-5999 | Special Education | 816,894.83 | 4,723.47 | 821,618.30 | 77,712.08 | 899,330.38 | 0.00 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 110,629.66 | 787.23 | 111,416.89 | 10,538.27 | 121,955.16 | 0.00 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 189,923.54 | 0.00 | 189,923.54 | 17,963.76 | 207,887.30 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 11,688.03 | 0.00 | 11,688.03 | 1,105.50 | 12,793.53 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8600 | County Services to Districts | 499,204.51 | 15,447.25 | 514,651.76 | 48,677.91 | 563,329.67 | 0.00 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 0.00 | 0.00 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 45,316.00 | 45,316.00 |
| ---- | Other Outgo | | | | | 19,958.25 | 19,958.25 |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E) | | 0.00 | 0.00 | 21,849.75 | 21,849.75 | 0.00 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | 0.00 | 0.00 | 0.00 |
| ---- | Total County School Service and Charter Schools Funds Expenditures | 1,794,482.18 | 20,957.95 | 1,815,440.13 | 193,561.63 | 2,074,276.01 | 65,274.25 |

Unaudited Actuals
2019-20
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|--------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 61,689.56 | 18,957.17 | 0.00 | 4,427.48 | 15,280.97 | 0.00 | 0.00 | | | 0.00 | 0.00 | 100,355.18 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3500 | County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4900 | Other Supplemental Education | 0.00 | 353.72 | 0.00 | 0.00 | 0.00 | 0.00 | 65,432.71 | | | 0.00 | 0.00 | 65,786.43 |
| 5000-5999 | Special Education | 623,616.98 | 83,297.73 | 0.00 | 5,713.73 | 771,764.75 | 0.00 | 0.00 | | | 26,501.64 | 0.00 | 816,894.83 |
| 6000 | ROCP | 110,629.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 110,629.66 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 22,613.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 156,406.54 | 10,903.44 | 0.00 | 189,923.54 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 11,688.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,688.03 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8600 | County Services to Districts | | 18,957.20 | 0.00 | 169,167.36 | 0.00 | 0.00 | 0.00 | | 306,441.95 | 4,638.00 | 0.00 | 499,204.51 |
| Total Direct Charged Costs | | 818,549.76 | 121,565.82 | 0.00 | 179,308.57 | 1,047,333.75 | 0.00 | 65,432.71 | 0.00 | 462,848.49 | 42,043.08 | 0.00 | 1,794,482.18 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|------|-----------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | | |
| Instructional Goals | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3500 | County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 0.00 | 4,723.47 | 0.00 | 0.00 | 4,723.47 |
| 6000 | ROC/P | 0.00 | 787.23 | 0.00 | 0.00 | 787.23 |
| Other Goals | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8600 | County Services to Districts | 11,420.09 | 4,027.16 | 0.00 | 0.00 | 15,447.25 |
| Other Funds | | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | | 0.00 |
| Total Allocated Support Costs | | 11,420.09 | 9,537.86 | 0.00 | 0.00 | 20,957.95 |

| | | |
|---|--|--------------|
| A. Central Administration Costs in County School Service and Charter Schools Funds | | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 71,332.75 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 16,845.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 68,065.58 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 37,318.31 |
| 5 | Total Central Administration Costs in County School Service and Charter Schools Funds | 193,561.64 |
| B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 1,794,482.18 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 20,957.95 |
| 3 | Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | 1,815,440.13 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 231,008.54 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 0.00 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 231,008.54 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 2,046,448.67 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 9.46% |

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|--|----------------------------------|-------------------------------|---|--------------------------------------|------------------|
| Food Services (Objects 1000-5999, 6400, and 6500) | 0.00 | | | | 0.00 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 45,316.00 | | 45,316.00 |
| Other Outgo (Objects 1000-7999) | | | | 19,958.25 | 19,958.25 |
| Total Other Costs | 0.00 | 0.00 | 45,316.00 | 19,958.25 | 65,274.25 |

| Description | 2019-20 Actual | 2020-21 Budget | % Diff. |
|--|----------------|----------------|---------|
| SELPA Name: Sierra County (AW) | | | |
| Date allocation plan approved by SELPA governance: | | | |
| I. TOTAL SELPA REVENUES | | | |
| A. Base Plus Taxes and Excess ERAF | | | |
| 1. Base Apportionment | | | 0.00% |
| 2. Local Special Education Property Taxes | | | 0.00% |
| 3. Applicable Excess ERAF | | | 0.00% |
| 4. Total Base Apportionment, Taxes, and Excess ERAF | 0.00 | 0.00 | 0.00% |
| B. COLA Apportionment | | | |
| C. Growth Apportionment or Declining ADA Adjustment | | | |
| D. Subtotal (Sum lines A.4, B, and C) | | | |
| | 0.00 | 0.00 | 0.00% |
| E. Program Specialist/Regionalized Services Apportionment | | | |
| F. Program Specialist/Regionalized Services for NSS Apportionment | | | |
| G. Low Incidence Apportionment | | | |
| H. Out of Home Care Apportionment | | | |
| I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment | | | |
| | | | 0.00% |
| J. Adjustment for NSS with Declining Enrollment | | | |
| | | | 0.00% |
| K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J) | | | |
| | 0.00 | 0.00 | 0.00% |
| L. Mental Health Apportionment | | | |
| | | | 0.00% |
| M. Federal IDEA Local Assistance Grants - Preschool | | | |
| | | | 0.00% |
| N. Federal IDEA - Section 619 Preschool | | | |
| | | | 0.00% |
| O. Other Federal Discretionary Grants | | | |
| | | | 0.00% |
| P. Other Adjustments | | | |
| | | | 0.00% |
| Q. Total SELPA Revenues (Sum lines K through P) | | | |
| | 0.00 | 0.00 | 0.00% |
| II. ALLOCATION TO SELPA MEMBERS | | | |
| Sierra County Office of Education (AW00) | | | 0.00% |
| Sierra-Plumas Joint Unified (AW01) | | | 0.00% |
| Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q) | | | |
| | 0.00 | 0.00 | 0.00% |
| Preparer Name: <u>Nona Griesert</u> | | | |
| Title: <u>Business Manager</u> | | | |
| Phone: <u>530-993-1660, x-120</u> | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 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 | | | | |
| 01 COUNTY SCHOOL SERVICE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 61,357.47 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,421.15 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 16 FOREST RESERVE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 59,936.32 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 55 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7800-7829 | Due From Other Funds 9310 | Due To Other Funds 9810 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 61,357.47 | 61,357.47 | 0.00 | 0.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| UNDPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 30,560.76 | 0.00 | 52,853.40 | 0.00 | 34,530.60 | 0.00 | 197,659.39 | | 315,604.15 |
| 2000-2999 | Certificated Salaries | 7,096.25 | 0.00 | 0.00 | 0.00 | 7,884.38 | 35,589.74 | 93,426.59 | | 143,996.96 |
| 3000-3999 | Employee Benefits | 15,746.78 | 0.00 | 25,862.72 | 0.00 | 16,174.69 | 40,799.16 | 118,710.97 | | 217,294.32 |
| 4000-4999 | Books and Supplies | 1,548.73 | 0.00 | 0.00 | 0.00 | 0.00 | 1,793.88 | 5,956.50 | | 9,299.11 |
| 5000-5999 | Services and Other Operating Expenditures | 50,274.05 | 0.00 | 489.48 | 0.00 | 995.92 | 263.89 | 78,676.95 | | 130,700.29 |
| 6000-6999 | Capital Outlay | 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 | 105,226.57 | 0.00 | 79,205.60 | 0.00 | 59,585.59 | 78,446.67 | 494,430.40 | 0.00 | 816,894.83 |
| 7310 | Transfers of Indirect Costs | 1,996.25 | 0.00 | 0.00 | 0.00 | 86.46 | 0.00 | 548.98 | | 2,631.69 |
| 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 | 4,723.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 4,723.47 |
| | Total Indirect Costs and PCR Allocations | 6,719.72 | 0.00 | 0.00 | 0.00 | 86.46 | 0.00 | 548.98 | 0.00 | 7,355.16 |
| | TOTAL COSTS | 111,946.29 | 0.00 | 79,205.60 | 0.00 | 59,672.05 | 78,446.67 | 494,979.38 | 0.00 | 824,249.99 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 52,853.40 | 0.00 | 34,530.60 | 0.00 | 114,133.79 | | 201,517.79 |
| 2000-2999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 3,646.25 | 2,344.09 | 0.00 | | 5,990.34 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 19,759.72 | 0.00 | 11,713.79 | 2,243.11 | 50,294.80 | | 84,011.42 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 246.46 | | 246.46 |
| 5000-5999 | Services and Other Operating Expenditures | 3,000.00 | 0.00 | 489.48 | 0.00 | 995.92 | 0.00 | 0.00 | | 4,485.40 |
| 6000-6999 | Capital Outlay | 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 | 3,000.00 | 0.00 | 73,102.60 | 0.00 | 50,886.56 | 4,587.20 | 164,675.05 | 0.00 | 296,251.41 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 86.46 | 0.00 | 467.15 | | 553.61 |
| 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 | 86.46 | 0.00 | 467.15 | 0.00 | 553.61 |
| 8880 | TOTAL BEFORE OBJECT 8980 | 3,000.00 | 0.00 | 73,102.60 | 0.00 | 50,973.02 | 4,587.20 | 165,142.20 | 0.00 | 296,805.02 |
| | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 105,230.50 |
| | | | | | | | | | | 191,574.52 |

| 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 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|-------------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 30,560.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 83,525.60 | | 114,086.36 |
| 2000-2999 | Classified Salaries | 7,096.25 | 0.00 | 0.00 | 0.00 | 4,238.13 | 33,245.65 | 93,426.59 | | 138,006.62 |
| 3000-3999 | Employee Benefits | 15,746.78 | 0.00 | 6,103.00 | 0.00 | 4,460.90 | 38,556.05 | 68,416.17 | | 133,282.90 |
| 4000-4999 | Books and Supplies | 1,548.73 | 0.00 | 0.00 | 0.00 | 0.00 | 1,793.88 | 5,710.04 | | 9,052.85 |
| 5000-5999 | Services and Other Operating Expenditures | 47,274.05 | 0.00 | 0.00 | 0.00 | 0.00 | 263.89 | 78,676.95 | | 126,214.89 |
| 6000-6999 | Capital Outlay | 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 | 102,226.57 | 0.00 | 6,103.00 | 0.00 | 8,699.03 | 73,859.47 | 329,755.35 | 0.00 | 520,643.42 |
| 7310 | Transfers of Indirect Costs | 1,996.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81.83 | | 2,078.08 |
| 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 | 4,723.47 | | | | | | | | 4,723.47 |
| | Total Indirect Costs and PCR Allocations | 6,719.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81.83 | 0.00 | 6,801.55 |
| | TOTAL BEFORE OBJECT 8980 | 108,946.29 | 0.00 | 6,103.00 | 0.00 | 8,699.03 | 73,859.47 | 329,837.18 | 0.00 | 527,444.97 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 105,230.50 |
| | TOTAL COSTS | | | | | | | | | 632,675.47 |
| LOCAL 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 | 73.58 | | 73.58 |
| 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 | 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 | 73.58 | 0.00 | 73.58 |
| 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 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73.58 | 0.00 | 73.58 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 105,230.50 |
| 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) | | | | | | | | | 20,882.09 |
| | TOTAL COSTS | | | | | | | | | 126,186.17 |

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

| 2018-19 Expenditures | A. State and Local | B. Local Only |
|--|---------------------------|----------------------|
| 1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | | |
| 2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | | |
| _____ | | |
| 3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) | | |
| _____ | | |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | | |
| _____ | | |
| 5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4) | 0.00 | 0.00 |
| C. Unduplicated Pupil Count | | |
| 1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet | 57.00 | |
| 2. Enter any adjustments not included in Line C1 (explain below) | _____ | |
| _____ | | |
| 3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2) | 57.00 | |

SELPA: Sierra County (AW)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

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

| Provide the condition number, if any, to be used in the calculation below: | <u>State and Local</u> | <u>Local Only</u> |
|--|-------------------------|--------------------|
| <u>Marlene Mongolo, SELPA Director, Retired in 16/17 - Salary & Benefits</u> | <u>85,515.26</u> | <u></u> |
| <u></u> | <u></u> | <u></u> |
| <u></u> | <u></u> | <u></u> |
| <u></u> | <u></u> | <u></u> |
| <u></u> | <u></u> | <u></u> |
| <u></u> | <u></u> | <u></u> |
| <u></u> | <u></u> | <u></u> |
| Total exempt reductions | <u>85,515.26</u> | <u>0.00</u> |

SELPA: Sierra County (AW)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

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

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | <u>State and Local</u> | <u>Local Only</u> |
|--|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | <u>109,804.00</u> | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310) | <u>109,379.00</u> | |
| Increase in funding (if difference is positive) | <u>425.00</u> | |
| Maximum available for MOE reduction (50% of increase in funding) | <u>212.50 (a)</u> | |
| Current year funding (IDEA Section 619 - Resource 3315) | <u>20,175.00</u> | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | <u>19,496.85 (b)</u> | |

| | | |
|--|-----------------------------|-----------------------------|
| If (b) is greater than (a). | | |
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | <u>19,496.85 (c)</u> | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | <u>0.00 (d)</u> | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | <u> </u> | <u> </u> |

| | | |
|---|---------------------------------|-----------------------------|
| THIS SECTION IS NOT APPLICABLE! | | |
| If (b) is less than (a). | | |
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | <u> </u> (e) | <u> </u> |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | <u>19,496.85 (f)</u> | |

| |
|--|
| <p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> |
| |
| |
| |
| |
| |
| |

SELPA: Sierra County (AW)

SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Actual Expenditures (LE-CY Worksheet) FY 2019-20 | Actual Expenditures Comparison Year FY 2014-15 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 824,249.99 | | |
| b. Less: Expenditures paid from federal sources | 191,574.52 | | |
| c. Expenditures paid from state and local sources | 632,675.47 | 469,747.00 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| | | 469,747.00 | |
| Less: Exempt reduction(s) for SECTION 1 | | 85,515.26 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 632,675.47 | 384,231.74 | 248,443.73 |

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

| | Actual FY 2019-20 | Comparison Year FY 2014-15 | Difference |
|---|----------------------|-------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 824,249.99 | | |
| b. Less: Expenditures paid from federal sources | 191,574.52 | | |
| c. Expenditures paid from state and local sources | 632,675.47 | 469,747.00 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| | | 469,747.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 85,515.26 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 632,675.47 | 384,231.74 | |
| d. Special education unduplicated pupil count | 63 | 38 | |
| e. Per capita state and local expenditures (A2c/A2d) | 10,042.47 | 10,111.36 | (68.89) |

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

SELPA: Sierra County (AW)

B. LOCAL EXPENDITURES ONLY METHOD

| | Actual FY 2019-20 | Comparison Year FY 2014-15 | Difference |
|---|----------------------|-------------------------------|------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 126,186.17 | 45,088.00 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| | | 45,088.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 126,186.17 | 45,088.00 | 81,098.17 |

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

| | Actual FY 2019-20 | Comparison Year FY 2014-15 | Difference |
|--|----------------------|-------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 126,186.17 | 111,940.00 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE | | 0.00 | |
| | | 111,940.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 126,186.17 | 111,940.00 | |
| b. Special education unduplicated pupil count | 63 | 38 | |
| c. Per capita local expenditures (B2a/B2b) | 2,002.96 | 2,945.79 | (942.83) |

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

Nona Griesert
Contact Name

530-993-1660, x-120
Telephone Number

Business Manager
Title

ngriesert@spjUSD.org
Email Address

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5110) | Special Education, Preschool Students (Goal 5130) | Spec. Education, Ages 5-22 (Goal 5160) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|--------------|-------------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 30,561.00 | 0.00 | 54,907.00 | 0.00 | 35,393.00 | 199,056.00 | | 319,917.00 |
| 2000-2999 | Classified Salaries | 9,984.00 | 0.00 | 0.00 | 0.00 | 7,792.00 | 183,885.00 | | 201,661.00 |
| 3000-3999 | Employee Benefits | 12,267.00 | 0.00 | 19,975.00 | 0.00 | 13,180.00 | 170,199.00 | | 215,621.00 |
| 4000-4999 | Books and Supplies | 14,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,599.00 | | 22,099.00 |
| 5000-5999 | Services and Other Operating Expenditures | 100,803.00 | 0.00 | 500.00 | 0.00 | 66,496.00 | 9,213.00 | | 177,012.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 168,115.00 | 0.00 | 75,382.00 | 0.00 | 122,861.00 | 569,952.00 | 0.00 | 936,310.00 |
| 7310 | Transfers of Indirect Costs | 10,214.00 | 0.00 | 0.00 | 0.00 | 417.00 | 2,593.00 | | 13,224.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 10,214.00 | 0.00 | 0.00 | 0.00 | 417.00 | 2,593.00 | 0.00 | 13,224.00 |
| | TOTAL COSTS | 178,329.00 | 0.00 | 75,382.00 | 0.00 | 123,278.00 | 572,545.00 | 0.00 | 949,534.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 30,561.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87,004.00 | | 117,565.00 |
| 2000-2999 | Classified Salaries | 9,984.00 | 0.00 | 0.00 | 0.00 | 4,396.00 | 180,460.00 | | 194,840.00 |
| 3000-3999 | Employee Benefits | 12,267.00 | 0.00 | 0.00 | 0.00 | 713.00 | 119,205.00 | | 132,185.00 |
| 4000-4999 | Books and Supplies | 4,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,599.00 | | 12,099.00 |
| 5000-5999 | Services and Other Operating Expenditures | 85,803.00 | 0.00 | 0.00 | 0.00 | 65,500.00 | 9,213.00 | | 160,516.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 143,115.00 | 0.00 | 0.00 | 0.00 | 70,609.00 | 403,481.00 | 0.00 | 617,205.00 |
| 7310 | Transfers of Indirect Costs | 10,214.00 | 0.00 | 0.00 | 0.00 | 0.00 | 252.00 | | 10,466.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 10,214.00 | 0.00 | 0.00 | 0.00 | 0.00 | 252.00 | 0.00 | 10,466.00 |
| | TOTAL BEFORE OBJECT 8980 | 153,329.00 | 0.00 | 0.00 | 0.00 | 70,609.00 | 403,733.00 | 0.00 | 627,671.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 113,539.00 |
| | TOTAL COSTS | | | | | | | | 741,210.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|--------------|------------|
| LOCAL BUDGET (Funds 01, 09, & 62, resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | 113,539.00 |
| 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) | | | | | | | | 175,727.00 |
| | TOTAL COSTS | | | | | | | | 289,266.00 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 30,560.76 | 0.00 | 52,853.40 | 0.00 | 34,530.60 | 0.00 | 197,659.39 | | 315,604.15 |
| 2000-2999 | Classified Salaries | 7,096.25 | 0.00 | 0.00 | 0.00 | 7,884.38 | 35,589.74 | 93,426.59 | | 143,996.96 |
| 3000-3999 | Employee Benefits | 15,746.78 | 0.00 | 25,862.72 | 0.00 | 16,174.69 | 40,799.16 | 118,710.97 | | 217,294.32 |
| 4000-4999 | Books and Supplies | 1,548.73 | 0.00 | 0.00 | 0.00 | 0.00 | 1,793.88 | 5,956.50 | | 9,299.11 |
| 5000-5999 | Services and Other Operating Expenditures | 50,274.05 | 0.00 | 489.48 | 0.00 | 995.92 | 263.89 | 78,676.95 | | 130,700.29 |
| 6000-6999 | Capital Outlay | 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 | 105,226.57 | 0.00 | 79,205.60 | 0.00 | 59,585.59 | 78,446.67 | 494,430.40 | 0.00 | 816,894.83 |
| 7310 | Transfers of Indirect Costs | 1,996.25 | 0.00 | 0.00 | 0.00 | 86.46 | 0.00 | 548.98 | | 2,631.69 |
| 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) | 4,723.47 | | | | | | | | 4,723.47 |
| | Total Indirect Costs | 1,996.25 | 0.00 | 0.00 | 0.00 | 86.46 | 0.00 | 548.98 | 0.00 | 2,631.69 |
| | TOTAL COSTS | 107,222.82 | 0.00 | 79,205.60 | 0.00 | 59,672.05 | 78,446.67 | 494,979.38 | 0.00 | 819,526.52 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 52,853.40 | 0.00 | 34,530.60 | 0.00 | 114,133.79 | | 201,517.79 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 3,646.25 | 2,344.09 | 0.00 | | 5,990.34 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 19,759.72 | 0.00 | 11,713.79 | 2,243.11 | 50,294.80 | | 84,011.42 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 246.46 | | 246.46 |
| 5000-5999 | Services and Other Operating Expenditures | 3,000.00 | 0.00 | 489.48 | 0.00 | 995.92 | 0.00 | 0.00 | | 4,485.40 |
| 6000-6999 | Capital Outlay | 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 | 3,000.00 | 0.00 | 73,102.60 | 0.00 | 50,886.56 | 4,587.20 | 164,675.05 | 0.00 | 296,251.41 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 86.46 | 0.00 | 467.15 | | 553.61 |
| 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 | 86.46 | 0.00 | 467.15 | 0.00 | 553.61 |
| | TOTAL BEFORE OBJECT 8980 | 3,000.00 | 0.00 | 73,102.60 | 0.00 | 50,973.02 | 4,587.20 | 165,142.20 | 0.00 | 296,805.02 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 105,230.50 |
| | | | | | | | | | | 191,574.52 |

| 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, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 30,560.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 83,525.60 | | 114,086.36 |
| 2000-2999 | Classified Salaries | 7,096.25 | 0.00 | 0.00 | 0.00 | 4,238.13 | 33,245.65 | 93,426.59 | | 138,006.62 |
| 3000-3999 | Employee Benefits | 15,746.78 | 0.00 | 6,103.00 | 0.00 | 4,460.90 | 38,556.05 | 68,416.17 | | 133,282.90 |
| 4000-4999 | Books and Supplies | 1,548.73 | 0.00 | 0.00 | 0.00 | 0.00 | 1,793.88 | 5,710.04 | | 9,052.65 |
| 5000-5999 | Services and Other Operating Expenditures | 47,274.05 | 0.00 | 0.00 | 0.00 | 0.00 | 263.89 | 78,676.95 | | 126,214.89 |
| 6000-6999 | Capital Outlay | 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 | 102,226.57 | 0.00 | 6,103.00 | 0.00 | 8,699.03 | 73,859.47 | 329,755.35 | 0.00 | 520,643.42 |
| 7310 | Transfers of Indirect Costs | 1,996.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81.83 | | 2,078.08 |
| 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) | 4,723.47 | | | | | | | | 4,723.47 |
| | Total Indirect Costs | 1,996.25 | | | | | | 81.83 | 0.00 | 2,078.08 |
| | TOTAL BEFORE OBJECT 8980 | 104,222.82 | 0.00 | 6,103.00 | 0.00 | 8,699.03 | 73,859.47 | 329,837.18 | 0.00 | 522,721.50 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 105,230.50 |
| TOTAL COSTS | | | | | | | | | | |
| LOCAL 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 | 73.58 | | 73.58 |
| 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 | 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 | 73.58 | 0.00 | 73.58 |
| 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 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73.58 | 0.00 | 73.58 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 105,230.50 |
| 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) | | | | | | | | | 20,882.09 |
| TOTAL COSTS | | | | | | | | | | |
| | | | | | | | | | | 126,186.17 |

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

SELPA: Sierra County (AW)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

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

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | <u>State and Local</u> | <u>Local Only</u> |
|--|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | <u>109,804.00</u> | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | <u>109,379.00</u> | |
| Increase in funding (if difference is positive) | <u>425.00</u> | |
| Maximum available for MOE reduction (50% of increase in funding) | <u>212.50 (a)</u> | |
| Current year funding (IDEA Section 619 - Resource 3315) | <u>20,175.00</u> | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | <u>19,496.85 (b)</u> | |

| | | |
|--|-----------------------------|-----------------------------|
| If (b) is greater than (a). | | |
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | <u>19,496.85 (c)</u> | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | <u>0.00 (d)</u> | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | <u> </u> | <u> </u> |

| | | |
|---|--------------------------------|-----------------------------|
| THIS SECTION IS NOT APPLICABLE! | | |
| If (b) is less than (a). | | |
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | <u> (e)</u> | <u> </u> |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | <u>19,496.85 (f)</u> | |

| | | |
|---|--|--|
| Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds: | | |
| | | |
| | | |
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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.

| | Column A Budgeted Amounts (LB-B Worksheet) FY 2020-21 | Column B Actual Expenditures Comparison Year FY 2014-15 | Column C Difference (A - B) |
|--|--|--|-----------------------------------|
| a. Total special education expenditures | 949,534.00 | | |
| b. Less: Expenditures paid from federal sources | 208,324.00 | | |
| c. Expenditures paid from state and local sources | 741,210.00 | 469,747.00 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 469,747.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 85,515.26 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 741,210.00 | 384,231.74 | 356,978.26 |

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 state and local expenditures.

| | Budgeted Amounts FY 2020-21 | Comparison Year FY 2014-15 | Difference |
|--|--------------------------------|-------------------------------|------------|
| a. Total special education expenditures | 949,534.00 | | |
| b. Less: Expenditures paid from federal sources | 208,324.00 | | |
| c. Expenditures paid from state and local sources | 741,210.00 | 469,747.00 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 469,747.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 85,515.26 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 741,210.00 | 384,231.74 | |
| d. Special education unduplicated pupil count | 63 | 38 | |
| e. Per capita state and local expenditures (A2c/A2d) | 11,765.24 | 10,111.36 | 1,653.88 |

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

SELPA: Sierra County (AW)

B. LOCAL EXPENDITURES ONLY METHOD

| | Budget FY 2020-21 | Comparison Year FY 2014-15 | Difference |
|---|----------------------|-------------------------------|------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 289,266.00 | 45,088.00 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 45,088.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 289,266.00 | 45,088.00 | 244,178.00 |

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

| | Budget FY 2020-21 | Comparison Year FY 2014-15 | Difference |
|--|----------------------|-------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures | | | |
| a. Expenditures paid from local sources | 289,266.00 | 45,088.00 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 45,088.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 289,266.00 | 45,088.00 | |
| b. Special education unduplicated pupil count | 63 | 38 | |
| c. Per capita local expenditures (B2a/B2b) | 4,591.52 | 1,186.53 | 3,404.99 |

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

Nona Griesert
Contact Name

530-993-1660, x-120
Telephone Number

Business Manager
Title

ngriesert@spjUSD.org
Email Address

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

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

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

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

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

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

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

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


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

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

ABSENT: DRISCOLL


Sharon Dryden, President

Attest:


Merrill M. Grant, Ed.D.
County Superintendent

SIERRA COUNTY OFFICE OF EDUCATION

CONFLICT-OF-INTEREST CODE

2016

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

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

SIERRA COUNTY OFFICE OF EDUCATION

CONFLICT-OF-INTEREST CODE

APPENDIX A
DESIGNATED POSITIONS

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

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

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

SIERRA COUNTY OFFICE OF EDUCATION

CONFLICT-OF-INTEREST CODE

**APPENDIX B
DISCLOSURE CATEGORIES**

Category 1:

Designated positions in this category must report:

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

Category 2:

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

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

CSBA POLICY GUIDE SHEET – September 08, 2020

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 3555 - Nutrition Program Compliance

Policy updated to reflect **NEW STATE REGULATIONS** (Register 2020, No. 21) which provide that complaints regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses should be submitted directly to the California Department of Education (CDE), and complaints alleging discrimination on the basis of race, color, national origin, sex, age, or disability should be submitted to the U.S. Department of Agriculture (USDA). Complaints regarding other program requirements or other bases for discrimination are to be investigated and resolved at the district level. Policy also deletes the USDA nondiscrimination statement that must be included on all forms of communication regarding program availability, which is now presented in the accompanying exhibit.

NEW - Exhibit 3555 - Nutrition Program Compliance

New exhibit presents the USDA statement, formerly in BP 3555, which must be included on all forms of communication available to the public regarding the availability of child nutrition programs in order to advise the public of the district's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints against the district.

Board Policy 6020 - Parent Involvement

Policy updated to reflect the requirements to work with parents/guardians and family members to jointly develop the district's parent involvement policy and to include strategies for family engagement in the local control and accountability plan (LCAP). For districts that receive federal Title IV funding for family engagement programs, policy adds the requirement to inform parents/guardians and organizations of the existence of the program. Policy also contains material formerly in the AR regarding the inclusion of the Title I local educational agency plan into the LCAP and the distribution of the district and school-level parent involvement policies.

Administrative Regulation 6020 - Parent Involvement

Regulation updated to revise the section on "District Strategies for Title I Schools," including moving and adding strategies under item #2 to reflect means by which the district may provide coordination, technical assistance, and other support to build school capacity for parent involvement activities, and adding strategies under item #5 to reflect means by which the district may use evaluation findings to design evidence-based strategies for more effective parent/guardian and family involvement. Section on "School-Level Strategies for Title I Schools" revises item #7 to include strategies formerly in section on "District Strategies for Title I Schools." Minor changes made throughout section on "District Strategies for Non-Title I Schools" to more directly reflect law.

Board Policy 6142.7 - Physical Education and Activity

Policy updated to add statement on equal access and equal opportunities for participation in physical education regardless of gender, gender expression, sexual orientation, and mental or physical disability, as included in CDE's Federal Program Monitoring instrument. Policy also reflects U.S. Department of Health and Human Services recommendations for moderate to vigorous physical activity in children, clarifies credential requirements for teachers of physical education, and reflects the requirement that students who have been granted a permanent exemption from physical education must still be offered physical education courses of at least 400 minutes each 10 school days.

Administrative Regulation 6142.7 - Physical Education and Activity

Regulation updated to reflect **NEW LAW (SB 75, 2019)** which extends the use of uniform complaint procedures (UCP) to include complaints alleging noncompliance with physical education instructional minutes in grades 7-12. Regulation also reflects U.S. Department of Health and Human Services recommendations for moderate to vigorous physical activity in children and expands the list of duties of the physical fitness test coordinator as described in state regulations.

Board Policy 6159 - Individualized Education Program

Policy updated to include the requirement, formerly in BP/AR 0430 - Comprehensive Local Plan for Special Education, to provide a free appropriate public education (FAPE) to students who have been suspended or expelled from school or who are placed by the district in a nonpublic, nonsectarian school. Policy adds the requirement to provide FAPE to individuals age 18-21 who are incarcerated in an adult correctional facility if they had been identified as students with disabilities or had an individualized education program (IEP) in their prior educational placement. Paragraph on the rights of foster parents moved to AR.

Administrative Regulation 6159 - Individualized Education Program

Regulation updates the section on "Contents of the IEP" to consolidate lists of IEP requirements for clarity. Regulation reflects **NEW LAW (SB 98, 2020)** which requires the IEP to describe the means by which the IEP will be provided under emergency conditions in which instruction and/or services cannot be provided to the student at school or in person for more than 10 school days. Regulation also reflects **NEW LAW (AB 947, 2019)** which (1) authorizes districts to consider elements of the "expanded core curriculum," as defined, when developing an IEP for a student who is blind, has low vision, or is visually impaired, and (2) establishes requirements for orientation and mobility evaluations conducted for such students. Regulation also reflects **NEW LAW (AB 605, 2019)** which requires districts to provide assistive technology devices for use in a student's home or other setting when required by the student's IEP, and requires that such students be given continued access to assistive technology devices for up to two months after transferring out of the district. Section on "Parent/Guardian Consent for Provision of Special Education and Services" revised to more directly reflect law.

Board Policy 6159.1 - Procedural Safeguards for Special Education

Policy updated to encourage early, informal resolution of any dispute regarding special education services. Policy also reflects **NEW STATE REGULATIONS (Register 2020, No. 21)** which establish a complaint process, separate from UCP, for complaints alleging noncompliance with federal or state laws related to the provision of FAPE to students with disabilities, such as the district's violation of the federal Individuals with Disabilities in Education Act or state law on special education, violation of a settlement agreement, failure to implement a due process hearing order, or physical safety concerns that interfere with the provision of FAPE.

Administrative Regulation 6159.1 - Procedural Safeguards for Special Education

Regulation updated to clarify that due process complaints should be filed with the state Office of Administrative Hearings and that such complaints must generally be filed within two years of the date the parent/guardian or district knew or should have known about the alleged violation. Regulation also adds new section on "State Compliance Complaints" reflecting **NEW STATE REGULATIONS (Register 2020, No. 21)** which establish a complaint process, separate from UCP, for complaints alleging noncompliance with federal or state laws related to the provision of FAPE to students with disabilities, such as the district's violation of the federal Individuals with Disabilities Education Act or state law on special education, violation of a settlement agreement, failure to implement a due process hearing order, or physical safety concerns that interfere with the provision of FAPE.

Board Policy 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education

Policy updated to include the provision of nonpublic, nonsectarian school and agency (NPS/A) services in the comprehensive local plan of the Special Education Local Plan Area. Policy reflects **NEW LAW (AB 1172, 2019)** which requires districts to verify that the NPS/A provides staff training in the use of practices and interventions specific to the unique behavioral needs of the student population at the NPS/A. Policy also reflects the requirement for the district to pay the full amount of the school's tuition or, as amended by AB 1172, the fees for the agency. Legal cite for Education Code 56366.3 deleted as it has been repealed.

Administrative Regulation 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education

Regulation updated to include the maximum term of the master contract between the district and NPS/A, expand the components of the contract in accordance with state law and regulations, and include the ability to terminate the contract for cause with 20 days' notice. Regulation also provides more detail regarding the annual IEP review focused on NPS/A students. New section on "On-Site Visits" reflects **NEW LAW (AB 1172, 2019)** which (1) requires the district to conduct an on-site visit of an NPS/A the first time the district places a student at that NPS/A, and (2) requires the district to annually conduct an on-site monitoring visit to review the services provided to the student, the facilities, and the student's progress.

Sierra County/Sierra-Plumas Joint USD

Board Policy

Business and Noninstructional Operations

BP 3555

NUTRITION PROGRAM COMPLIANCE

Note: The following policy is required for any district whose child nutrition programs (i.e., National School Lunch Program, School Breakfast Program, Special Milk Program, and/or other child nutrition program) receive state or federal funding. During the California Department of Education's (CDE) Administrative Review of the district's child nutrition programs, CDE will review whether the district has a written procedure that complies with requirements pertaining to civil rights and nondiscrimination.

Various state and federal laws prohibit discrimination in district programs and activities on the basis of actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics. See BP 0410 - Nondiscrimination in District Programs and Activities.

CDE's Civil Rights and Complaint Procedures for the U.S. Department of Agriculture Child Nutrition Programs and the U.S. Department of Agriculture's (USDA) FNS Instruction 113-1, Civil Rights Compliance and Enforcement - Nutrition Programs and Activities, provide guidance to districts on how best to comply with federal law.

The Governing Board recognizes the district's responsibility to comply with state and federal nondiscrimination laws as they apply to the district's nutrition programs. The district shall not deny any individual the benefits or service of any nutrition program or discriminate ~~against him/her~~ on any basis prohibited by law.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3552 - Summer Meal Program)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 5030 - Student Wellness)

Compliance Coordinator

Note: According to CDE's Civil Rights and Complaint Procedures for the Child Nutrition Programs, districts are required to appoint a coordinator to be responsible for ensuring district compliance with law governing child nutrition programs. The following paragraph may be revised to reflect district practice.

The Board ~~designates~~shall designate a compliance coordinator for nutrition programs, who may also be the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures ~~as the district's civil rights coordinator to~~, to ensure compliance with the laws governing ~~its~~the district's nutrition programs ~~and to investigate any related complaints.~~

Note: Items #1-10 below reflect the duties of the coordinator as provided in CDE's Civil Rights and Complaint Procedures for the Child Nutrition Programs.

The responsibilities of the compliance ~~officer~~/coordinator include, but are not limited to:

1. Providing the name of the ~~civil rights~~compliance coordinator, and the Section 504 coordinator, and Title IX coordinator, if different from the ~~civil rights~~compliance coordinator, to the California Department of Education (CDE) and other interested parties
(cf. 6164.6 - Identification and Education Under Section 504)
2. Annually providing mandatory civil rights training to all frontline staff who interact with program applicants or participants and to those who supervise frontline staff

Note: FNS Instruction 113-1 lists required components of training that must be provided to nutrition program staff, as provided below.

The subject matter of such training shall include, but not be limited to, collection and use of data, effective public notification systems, complaint procedures, compliance review techniques, resolution of noncompliance, requirements for reasonable accommodation of persons with disabilities, requirements for language assistance, conflict resolution, and customer service.

3. Establishing admission and enrollment procedures that do not restrict enrollment of students on the basis of race, ethnicity, national origin, or disability, including preventing staff from incorrectly denying applications and ensuring that such persons have equal access to all programs
(cf. 6159 - Individualized Education Program)
4. Sending a public release announcing the availability of the child nutrition programs and/or changes in the programs to public media and to community and grassroots organizations that interact directly with eligible or potentially eligible participants
5. Communicating the program's nondiscrimination policy and applicable complaint procedures, as provided in the section "Notifications" below
6. Providing appropriate translation services when a significant number of persons in the surrounding population have limited English proficiency
7. Ensuring that every part of a facility is accessible to and usable by persons with disabilities and that participants with disabilities are not excluded from the benefits or services due to inaccessibility of facilities
8. Ensuring that special meals are made available to participants with disabilities who have a medical statement on file documenting that their disability restricts their diet
(cf. 5141.27 - Food Allergies/Special Dietary Needs)

9. Implementing procedures to process and resolve civil rights (discrimination) complaints and program-related complaints, including maintaining a complaint log ~~and~~, working with the appropriate person to resolve any complaint, and referring the complainant to the appropriate state or federal agency when necessary

Note: Districts receiving federal financial assistance are required to request racial/ethnic data of all program applicants and participants for purposes of determining whether the program reaches potential eligible persons, identifying areas where additional outreach is needed, selecting locations for compliance reviews, and completing required reports. According to FNS Instruction 113-1, using the applicant's self-identification or self-reporting is the preferred method of obtaining racial and ethnic data.

When requesting such information, districts should be careful to not request any information in regard to the immigration status of students or their family members and, if such information is inadvertently received, to not disclose it to immigration enforcement authorities without parental consent, a court order, or judicial subpoena. See AR 5145.13 - Response to Immigration Enforcement.

10. Developing a method, which preferably uses self-identification or self-reporting, to collect racial and ethnic data for potentially eligible populations, applicants, and participants
(cf. 5022 - Students and Family Privacy Rights)
(cf. 5125 - Student Records)
(cf. 5145.13 - Response to Immigration Enforcement)

Notifications

~~The~~ The compliance coordinator shall ensure that the U.S. Department of Agriculture's (USDA) "And Justice for All" civil rights poster or a substitute poster approved by the USDA's Food and Nutrition Service ~~shall be~~ displayed in areas visible to the district's nutrition program participants, such as food service areas and school offices.

Note: FNS Instruction 113-1 requires districts to notify nutrition program applicants, participants, and potentially eligible persons of program availability, rights, and responsibilities and to advise them at each service delivery site (e.g., the school) regarding the procedure for filing a complaint. Such notice may be distributed through student and parent/guardian handbooks or other method of parental notifications.

The compliance coordinator shall notify the public, all program applicants, participants, and potentially eligible persons of their ~~program~~ rights and responsibilities and steps necessary ~~for participation~~ to participate in the nutrition programs. Applicants, participants, and the public also shall be advised of their right to file a complaint, how to file a complaint, the complaint procedures, and that a complaint may be file anonymously or by a third party.

(cf. 5145.6 - Parental Notifications)

Note: As part of its instructions to all recipients of federal funds, USDA requires that all forms of communication available to the public regarding program availability also contain information about that recipient's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints made against the recipient. USDA provides specific language for the notification and prohibits its modification in any way. The required language is available on USDA's web site and in the accompanying exhibit.

In addition, the compliance coordinator shall ensure that all forms of communication available to the public regarding program availability shall contain, in a prominent location, ~~the following statement:~~ a statement provided by USDA about the district's status as an equal opportunity

provider and the address of the agency with responsibility to handle complaints made against the district.

~~"In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.~~

~~Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.~~

~~To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:~~

a. ~~_____~~ mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;

b. ~~_____~~ fax: (202) 690-7442; or

c. ~~_____~~ email: program.intake@usda.gov.

~~This institution is an equal opportunity provider."~~

Forms of communication requiring this nondiscrimination statement include, but are not limited to, web sites, public information releases, publications, and posters, but exclude menus, items such as cups, buttons, magnets, and pens that identify the program when the size or configuration makes it impractical. The nondiscrimination statement need not be included on every page of program information on the district's or school's web site, but the statement or a link to the statement shall be included on the home page of the program information.

A short version of the nondiscrimination statement, stating "This institution is an equal opportunity provider," as provided by USDA, may be used on pamphlets, brochures, and flyers in the same print size as the rest of the text.

Complaints of Discrimination

~~Any complaint concerning~~ Note: 5 CCR 4610, as amended by Register 2020, No. 21, reduces the applicability of the district's uniform complaint procedures (UCP) for complaints regarding child nutrition programs shall, 5 CCR 15582, as added by Register 2020, No. 21, requires allegations of discrimination based on race, color, national origin, sex, age, or disability to be investigated using the process identified in referred to USDA. Complaints of discrimination on any other basis are addressed through the district's UCP; see BP/AR 1312.3 - Uniform Complaint Procedures.

For information about compliance complaints, see the section below on "Complaints Regarding Noncompliance with Program Requirements."

~~A (cf. 1312.3 - Uniform Complaint Procedures)~~

~~When a complaint alleging discrimination in the district's nutrition program(s) on the basis of race, color, national origin, sex, age, or disability is unresolved at the district level, the coordinator shall notify the complainant shall, within 180 days of the option to contact and/or forward his/her complaint to one of the following agencies:~~

~~1. Child Nutrition Program Civil Rights and Program Complaint Coordinator, California Department of Education, Nutrition Services Division, 1430 N Street, Room 4503, Sacramento, CA 95814-2342 alleged discriminatory act, be filed or call (916) 323-8531 or (800) 952-5609 referred to USDA at: (5 CCR 15582)~~

~~2. U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410, (866) 632-9992, (800) 877-8339 (Federal Relay Service - English, deaf, hard of hearing, or speech disabilities), (800) 845-6136 (Federal Relay Service - Spanish), fax (202) 690-7442, or email program.intake.usda.gov;~~

Complaints of discrimination on any other basis shall be investigated by the district using the process identified in AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Complaints Regarding Noncompliance with Program Requirements

Note: 5 CCR 15580-15584, as added by Register 2020, No. 21, require complaints regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses to be referred to CDE. During the investigation, the complainant will have the opportunity to present information or evidence to support the allegations, and the district will have the opportunity to respond to the complaint. The district may also be subject to an on-site investigation, which may be unannounced. CDE's written decision will be issued within 90 days of receipt of the complaint.

Complaints regarding noncompliance with other nutrition program requirements are addressed locally as described below.

Any complaint alleging that the district has not complied with program requirements pertaining to meal counting and claiming, reimbursable meals, eligibility of a child or adult, use of cafeteria funds and allowable expenses shall be filed with or referred to CDE. (Education Code 49556; 5 CCR 15584)

Complaints of noncompliance with any other nutrition program requirements shall be submitted to and investigated by the district using the following procedures.

Complaints may be filed by a student or the student's parent/guardian by phone, email, or letter. The complaint shall be submitted within one year from the date of the alleged violation and shall include the following: (5 CCR 15581)

1. A statement that the district has violated a law or regulation relating to its child nutrition program
2. The facts on which the statement is based
3. The name of the district or the school against which the allegations are made
4. The complainant's contact information
5. The name of the student if alleging violations regarding a specific student

Note: Pursuant to 5 CCR 15583, as added by Register 2020, No. 21, districts are required to investigate and issue a written report within the 60-day timeline provided within 5 CCR 4631, and the complainant may appeal the district's report to CDE within the 30-day timeframe provided within 5 CCR 4632.

The district shall investigate and prepare a written report pursuant to 5 CCR 4631. (5 CCR 15583)

Note: Option 1 below is for districts that do not allow complainants to appeal the compliance coordinator's decision to the Governing Board. Option 2 is for districts that allow appeals to the Board, and requires the coordinator's decision within 30 calendar days so that the Board's decision can still be given within the 60-day time limit.

Unless extended by written agreement with the complainant, the district's compliance coordinator shall investigate the complaint and prepare a written report to be sent to the complainant within 30 calendar days of the district's receipt of the complaint. If the complainant is dissatisfied with the compliance coordinator's decision, the complainant may, within five business days, file the complaint in writing with the Board.

The Board shall consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered pursuant to 5 CCR 4631. When required by law, the matter shall be considered in closed session. The Board may decide not to consider the complaint, in which case the coordinator's decision shall be final.

(cf. 9321 - Closed Session)

If the Board considers the complaint, the Board's decision shall be sent to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

Note: The following paragraph is for use by all districts.

If the complainant is not satisfied with the findings in the district's report, the complainant may appeal the decision to CDE by filing a written appeal within 30 days of receiving the decision. (5 CCR 4632)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

42238.01 Definitions for purposes of funding

48985 Notices to parents in language other than English

49060-49079 Student records

49490-49590 Child nutrition programs

PENAL CODE

422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

3080 Application of section

4600-~~4687~~4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

15580-15584 Child nutrition programs complaint procedures

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities ~~in~~ Education Act

1681-1688 Discrimination based on sex or blindness, Title IX

UNITED STATES CODE, TITLE 29

794 Section 504 of the Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act of 1964

2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended

~~2000h-2000h-6 Title IX~~

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 7

210.19 National School Lunch Program, additional responsibilities

210.23 National School Lunch Program, district responsibilities

215.7 Special Milk Program, requirements for participation

215.14 Special Milk Program, nondiscrimination

220.7 School Breakfast Program, requirements for participation

220.13 School Breakfast Program, special responsibilities of state agencies

225.3 Summer Food Service Program, administration

225.7 Summer Food Service Program, program monitoring and assistance

225.11 Summer Food Service Program, corrective action procedures

226.6 Child and Adult Care Food Program, state agency administrative responsibilities

250.15 Out-of-condition donated foods, food recalls, and complaints

CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Americans with Disabilities Act

~~36.303 Auxiliary~~ 36.303 Nondiscrimination on the basis of disability, public accommodations,

auxiliary aids and services

CODE OF FEDERAL REGULATIONS, TITLE 34

100.1-100.13 Nondiscrimination in federal programs, effectuating Title VI

104.1-104.39 Section 504 of the Rehabilitation Act of 1973

106.1-106.61 Discrimination on the basis of sex, effectuating Title IX, especially:

106.9 Dissemination of policy

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Civil Rights and Complaint Procedures for the U.S. Department of Agriculture Child Nutrition Programs,
~~rev. November 2015~~ June 2018

U.S. DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE PUBLICATIONS
Civil Rights Compliance and Enforcement - Nutrition Programs and Activities, FNS Instruction 113-1,
November 2005

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Notice of Non-Discrimination, August 2010

WEB SITES

California Department of Education, Nutrition Services Division: [_http://www.cde.ca.gov/ls/nu](http://www.cde.ca.gov/ls/nu)

U.S. Department of Agriculture, Food and Nutrition Services: [_http://www.fns.usda.gov](http://www.fns.usda.gov)

U.S. Department of Agriculture, Office for Civil Rights: [_http://www.ascr.usda.gov](http://www.ascr.usda.gov)

U.S. Department of Education, Office for Civil Rights: [_http://www2.ed.gov/ocr](http://www2.ed.gov/ocr)

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

Policy adopted: July 12, 2011

revised: August 9, 2016

revised: September 8, 2020

Sierra County/Sierra-Plumas Joint USD

Exhibit

Business and Noninstructional Operations

E 3555

NUTRITION PROGRAM COMPLIANCE

NONDISCRIMINATION STATEMENT FOR NUTRITION PROGRAMS

Note: As part of its instructions to all recipients of federal funds for child nutrition programs, the U.S. Department of Agriculture (USDA) requires that all forms of communication available to the public regarding program availability also contain information about that recipient's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints made against the recipient. The following exhibit presents specific language provided by USDA for the notification, which must not be modified in any way.

The following statement shall be included, in a prominent location, on all forms available to the public regarding the availability of the district's child nutrition programs:

"In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: <https://www.ascr.usda.gov/filing-program-discrimination-complaint-usda-customer>, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov

This institution is an equal opportunity provider."

On pamphlets, brochures, and flyers, in the same print size as the rest of the text, the district may print a short version of the nondiscrimination statement, as follows:

"This institution is an equal opportunity provider."

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Exhibit version: September 8, 2020

Sierra County/Sierra-Plumas Joint USD

Board Policy

Instruction

BP 6020

PARENT INVOLVEMENT

Note: Education Code 11503 and 20 USC 6318 **mandate** each district receiving federal Title I, Part A, funds to have a written parent/guardian and family engagement policy developed jointly with and agreed upon by parents/guardians and family members of participating students. Education Code 11504 **mandates** districts to adopt a policy on parent/guardian involvement applicable to each school that does not receive Title I funds. The following policy and accompanying administrative regulation contain language satisfying both mandates and should be revised to reflect district practice.

In addition, Education Code 51101 mandates policy for all districts addressing the manner in which parents/guardians, school staff, and students may share responsibility for continuing the intellectual, physical, emotional, and social development and well-being of students; see BP/AR 5020 - Parent Rights and Responsibilities for language fulfilling this mandate.

For best practices in implementing parent/guardian and family engagement programs, see the California Department of Education's Family Engagement Framework: A Tool for California School Districts.

~~The Board of Education~~ Governing Board recognizes that parents/guardians are their children's first and most influential teachers and that sustained parent/guardian involvement in the education of their children contributes greatly to student achievement and a positive school environment. The Superintendent or designee shall work with ~~staff and~~ parents/guardians and family members to jointly develop ~~meaningful opportunities at all grade levels for~~ and agree upon policy and strategies to meaningfully involve parents/guardians ~~to be involved~~ and family members in district and school activities at all grade levels; advisory, decision-making, and advocacy roles; and activities to support learning at home.

(cf. 0420 - School Plans/Site Councils)

(cf. ~~0420.1 - School Based Program Coordination~~)

(cf. ~~0420.5 - School Based Decision Making~~)

(cf. ~~0520.1 - High Priority Schools Grant Program~~)

(cf. ~~0520.2 - Title I Program Improvement Schools~~)

(cf. ~~1220 - Citizen Advisory Committees~~)

(cf. 1230 - School-Connected Organizations)

(cf. 1240 - Volunteer Assistance)

(cf. 1250 - Visitors/Outsiders)

Parents/guardians shall be notified of their rights to be informed about and to participate in their children's education and of the opportunities available to them to do so.

(cf. 5020 - Parent Rights and Responsibilities)

The district's local control and accountability plan (LCAP) shall include goals and strategies for parent/guardian involvement and family engagement, including district efforts to seek parent/guardian input in district and school site decision making and to promote parent/guardian participation in programs for English learners, foster youth, students eligible for free and reduced-price meals, and students with disabilities. (Education Code 42238.02, 52060)

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

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

The Superintendent or designee shall regularly evaluate and report to the Board on the effectiveness of the district's parent ~~involvement/guardian and family engagement~~ efforts, including, but not limited to, input from parents/guardians, family members, and school staff on the adequacy of ~~parent~~ involvement opportunities and on barriers that may inhibit ~~parent/guardian~~ participation.

(cf. 0500 - Accountability)

Title I Schools

Note: The following section is for use by districts that receive Title I funds. 20 USC 6318 mandates that such districts develop, jointly with parents/guardians and family members of participating students, policy which establishes expectations and objectives for meaningful parent/guardian and family involvement and describes how the district will address specified components. See the accompanying administrative regulation for the required components and optional strategies for addressing each component.

State law (Education Code 11503) also mandates procedures to ensure that parents/guardians are consulted and participate in the planning, design, implementation, and evaluation of the Title I parent/guardian and family engagement program.

The Superintendent or designee shall ~~ensure that the district's parent involvement strategies are jointly developed with involve parents/guardians and agreed upon by parents/guardians of students participating family members in Title I programs. Those strategies shall establish establishing district expectations and objectives for parent involvement and meaningful parent/guardian and family engagement in schools supported by Title I funding, developing strategies that describe how the district will carry out each activity listed in 20 USC 6318. (20 USC 6318)~~

, as contained in the accompanying administrative regulation, and implementing and evaluating such programs, activities, and procedures. As appropriate, the Superintendent or designee shall consult with conduct outreach to all parents/guardians and family members. (Education Code 11503; 20 USC 6318)

(cf. 6171 - Title I Programs)

Note: The following paragraph is for use by districts that receive more than \$500,000 in Title I, Part A funding. Pursuant to 20 USC 6318, the Governing Board must reserve at least one percent of the district's Title I funding to carry out parent/guardian and family engagement activities, provided that one percent of the allocation received by the district totals more than \$5,000.

When the district's Title I, Part A allocation exceeds the amount specified in 20 USC 6318, the Board shall reserve at least one percent of the funding to implement parent/guardian and family engagement activities and shall distribute at least 90 percent of those reserved funds to eligible schools, with priority given to high-need schools as defined in 20 USC 6631. The Superintendent or designee shall involve parents/guardians and family members of participating students in decisions regarding how the district's Title I funds will be allotted for parent ~~involvement/guardian and family engagement~~ activities. (20 USC 6318)

(cf. 3100 - Budget)

Note: 20 USC 6318 identifies allowable uses of the Title I funds reserved for parent/guardian and family engagement, as provided below. These uses are consistent with the activities that must be addressed in the district's parent/guardian and family engagement policy, as described in the accompanying administrative regulation.

Expenditures of such funds shall be consistent with the activities specified in this policy and shall include at least one of the following: (20 USC 6318)

1. Support for schools and nonprofit organizations in providing professional development for district and school staff regarding parent/guardian and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents/guardians and family members
2. Support for programs that reach parents/guardians and family members at home, in the community, and at school
3. Dissemination of information on best practices focused on parent/guardian and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents/guardians and family members
4. Collaboration, or the provision of subgrants to schools to enable collaboration, with community-based or other organizations or employers with a record of success in improving and increasing parent/guardian and family engagement
5. Any other activities and strategies that the district determines are appropriate and consistent with this policy

Note: The following paragraph is for use by districts that receive funds under federal Title IV, Part E (20 USC 7241-7246).

If the district also receives funds under federal Title IV, Part E, to coordinate and enhance family engagement programs, the Superintendent or designee shall inform parents/guardians and organizations of the existence of Title IV. (20 USC 6318)

Note: Pursuant to 20 USC 6318, the district's parent/guardian and family engagement policy must be incorporated into the district's Title I LEA plan. In California, all the requirements of the LEA plan are addressed in an addendum to the LCAP. See BP 0460 - Local Control and Accountability Plan.

The district's Board policy and administrative regulation containing parent/guardian and family engagement strategies shall be incorporated into the district's LCAP in accordance with 20 USC 6312. (20 USC 6318)

The Superintendent or designee shall ensure that each school receiving Title I funds develops a school-level parent-~~involvement~~parent/guardian and family engagement policy in accordance with 20 USC 6318.

District and school-level parent/guardian and family engagement policies and administrative regulations shall be distributed to parents/guardians of students participating in Title I programs and shall be available to the local community. Parents/guardians shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. (20 USC 6318)

(cf. 5145.6 - Parental Notifications)

Non-Title I Schools

Note: The following section is for use by districts that do not receive any Title I funds or that have one or more individual schools that do not receive Title I funds. Education Code 11504 mandates the Board to adopt a policy on parent/guardian involvement, applicable to each school that does not receive Title I funds, that is consistent with the purposes and goals in Education Code 11502. See the accompanying administrative regulation for information about these goals and sample strategies for addressing each goal.

The Superintendent or designee shall develop and implement strategies applicable to each school that does not receive federal Title I funds to encourage the involvement and support of parents/guardians in the education of their children, including, but not limited to, strategies describing how the district and schools will address the purposes and goals described in Education Code 11502. (Education Code 11504)

Legal Reference:

EDUCATION CODE

~~11500-11506~~11505 *Programs to encourage parent involvement*

48985 *Notices in languages other than English*

51101 *Parent rights and responsibilities*

52060-52077 *Local control and accountability plan*

54444.1-54444.2 *Parent advisory councils, services to migrant children*

56190-56194 *Community advisory committee, special education*

64001 *SingleSchool plan for student achievement, consolidated application programs*

LABOR CODE

230.8 *Time off to visit child's school*

CODE OF REGULATIONS, TITLE 5

18275 *Child care and development programs, parent involvement and education*

UNITED STATES CODE, TITLE 20

6311 Parental notice of teacher qualifications and student achievement

6311 *State plan*

6312 *Local educational agency plan*

6314 *Schoolwide programs*

6316 School improvement

6318 *Parent involvement and family engagement*

6631 *Teacher and school leader incentive program, purposes and definitions*

7241-7246 *Family engagement in education programs*

CODE OF FEDERAL REGULATIONS, TITLE 28

35.104 *Definitions, auxiliary aids and services*

35.160 *Communications*

Management Resources:

CSBA-CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Parent Involvement: Development of Effective and Legally Compliant Policies, Governance and Policy Services Policy Briefs, August 2006

STATE BOARD OF EDUCATION POLICIES

89-01 Parent Involvement in the Education of Their Children, rev. 1994

Title I School-Level Parental Involvement Policy

Family Engagement Framework: A Tool for California School Districts, 2014

U.S. DEPARTMENT OF EDUCATION NON-REGULATORY GUIDANCE PUBLICATIONS

Parental Involvement: Title I, Part A, Non-Regulatory Guidance, April 23, 2004

WEB SITES

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

California Department of Education, Family, School, Community Partnerships: <http://www.cde.ca.gov/lsp/pf>

California Parent Center: <http://parent.sdsu.edu>

California State PTA: <http://www.capta.org>

National Coalition for Parent Involvement in Education: <http://www.ncpie.org>

National PTA: <http://www.pta.org>

No Child Left Behind: <http://www.ed.gov/nclb>

Parent Information and Resource Centers: <http://www.pirc-info.net>

Parents as Teachers National Center: <http://www.parentsasteachers.org>

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

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

Policy adopted: April 10, 2007

revised: September 08, 2020

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Instruction

AR 6020

PARENT INVOLVEMENT

Note: The following administrative regulation contains parent/guardian and family engagement strategies that meet legal requirements applicable to districts and schools receiving federal Title I funds and those that do not receive Title I funds. The district should use and adapt the section(s) applicable to its circumstances. If desired, the district may develop one set of strategies applicable to all schools, provided that all the provisions required by law for both types of schools are included.

District Strategies for Title I Schools

Note: The following section is for use by districts that receive Title I, Part A, funds. 20 USC 6318 **mandates** that such districts develop a policy, jointly with and agreed upon by parents/guardians and family members of participating students, that describes the means by which the district will address the components specified in items #1-6 below. Under each required component below are optional strategies for addressing the component, which should be modified to reflect the specific strategies jointly developed by the district and the parents/guardians and family members of participating students. In the state's Federal Program Monitoring process, California Department of Education (CDE) staff will check to ensure that the district has identified such strategies.

To ensure that parents/guardians and family members of students participating in Title I programs are provided with opportunities to be involved in their children's education, the ~~Superintendent or designee~~district shall:

Note: Pursuant to 20 USC 6318, districts must involve parents/guardians and family members in the development of the Title I local educational agency (LEA) plan described in 20 USC 6312; also see BP 6171 - Title I Programs. In California, all the requirements of the LEA plan are addressed in an addendum to the local control and accountability plan (LCAP). See BP 0460 - Local Control and Accountability Plan for further information about the development of the LCAP, including requirements for consultation with parents/guardians and other stakeholders and for the establishment of a parent advisory committee and English learner parent advisory committee.

- 1.- ~~___~~ Involve parents/guardians of participating students and family members in the joint development of the Title I local educational agency (LEA) plan a district plan that meets the requirements of 20 USC 6312 and in the development of school support and improvement plans pursuant to 20 USC 6312 and the process of school review and improvement pursuant to 20 USC 6316311 (20 USC 6318)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 6171 - Title I Programs)

The Superintendent or designee may:

- a. ~~Establish~~In accordance with Education Code 52063, establish a district-level committee including parent/guardian representatives from each school site parent advisory committee and, as applicable, an English learner parent advisory committee to review and comment on the LEA district's local control and accountability plan (LCAP) in accordance with the review schedule established by the Governing Board of Education

- b.- Invite input on the ~~LEA~~ plan from other district committees and school site councils
(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
 - c.- Communicate with parents/guardians through the district newsletter, web site, or other methods regarding the ~~LEA~~-plan and the opportunity to provide input
 - d.- Provide copies of working drafts of the ~~LEA~~ plan to parents/guardians in an understandable and uniform format and, to the extent practicable, in a language the parents/guardians can understand
 - e.- Ensure that there is an opportunity at a public Board meeting for public comment on the ~~LEA~~-plan prior to the Board's approval of the plan or revisions to the plan
 - f.- Ensure that school-level policies on parent ~~involvement/guardian and family engagement~~ address the role of school site councils and other parents/guardians as appropriate in the development and review of school plans
- 2.- Provide coordination, technical assistance, and other support necessary to assist and build the capacity of Title I schools in planning and implementing effective parent ~~involvement/guardian and family engagement~~ activities to improve student academic achievement and school performance-, which may include meaningful consultation with employers, business leaders, and philanthropic organizations or individuals with expertise in effectively engaging parents/guardians and family members in education (20 USC 6318)
(cf. ~~1700 - Relations Between Private Industry and the Schools~~)

The Superintendent or designee may:

- a.- Assign ~~person(s) in the~~ district ~~office~~personnel to serve as a liaison to the schools regarding Title I parent ~~involvement/guardian and family engagement~~ issues
- b. Identify funding and other resources, including community resources and services, that may be used to strengthen district and school parent/guardian and family engagement programs
- c.b.- Provide training for the principal or designee of each participating school regarding Title I requirements for parent ~~involvement/guardian and family engagement~~, leadership strategies, and communication skills to assist ~~him/her~~ in facilitating the planning and implementation of ~~parent involvement~~related activities
- ~~e.- Provide ongoing district level workshops to assist school site staff and parents/guardians in planning and implementing improvement strategies, and seek input from parents/guardians in developing the workshops~~
- ~~d.-d.~~ With the assistance of parents/guardians, provide information and training to teachers and other staff regarding effective parent/guardian involvement practices and legal requirements

- e. Provide information to schools about the indicators and assessment tools that will be used to monitor progress

~~3. Build the capacity of schools and parents/guardians for strong parent involvement (20 USC 6318)~~

~~The Superintendent or designee shall: (20 USC 6318)~~

- a. ~~Assist parents/guardians in understanding such topics as the state's academic content standards and academic achievement standards, state and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve the achievement of their children~~

~~(cf. 6011 Academic Standards)~~

~~(cf. 6162.5 Student Assessment)~~

~~(cf. 6162.51 Standardized Testing and Reporting Program)~~

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

- b. ~~Provide materials and training to help parents/guardians work with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parent involvement~~

- e. ~~Educate teachers, student services personnel, principals, and other staff, with the assistance of parents/guardians, in the value and utility of parent/guardian contributions and in how to reach out to, communicate with, and work with parents/guardians as equal partners, implement and coordinate parent/guardian programs, and build ties between parents/guardians and the schools~~

~~(cf. 1131 Staff Development)~~

~~(cf. 1231 Staff Development)~~

~~(cf. 1331 Staff Development)~~

- d. ~~To the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with Head Start, Reading First, Early Reading First, Even Start, Home Instruction Programs for Preschool Youngsters, Parents as Teachers Program, public preschool, and other programs, and conduct other activities, such as parent resource centers, that encourage and support parents/guardians in more fully participating in their children's education~~

- e. ~~Ensure that information related to school and parent/guardian programs, meetings, and other activities is sent to the parents/guardians of participating students in a format and, to the extent practicable, in a language the parents/guardians can understand~~

- f. ~~Provide other such reasonable support for parent involvement activities as parents/guardians may request~~

- g. ~~Inform parents/guardians and parent organizations of the existence and purpose of parent information and resource centers in the state that provide training, information, and support to parents/guardians of participating students~~

~~In addition, the Superintendent or designee may:~~

- a. ~~Involve parents/guardians in the development of training for teachers, principals, and other educators to improve the effectiveness of such training~~

- b. ~~Provide necessary literacy training, using Title I funds if the district has exhausted all other reasonably available sources of funding for such training~~

- c. ~~Pay reasonable and necessary expenses associated with parent involvement activities, including transportation and child care costs, to enable parents/guardians to participate in school-related meetings and training sessions~~

- d. ~~Train parents/guardians to enhance the involvement of other parents/guardians~~

- e. ~~Arrange school meetings at a variety of times or, when parents/guardians are unable to attend such conferences, conduct in-home conferences between parents/guardians and teachers or other educators who work directly with participating students~~

- ~~f. Adopt and implement model approaches to improving parent involvement~~
- ~~g. Establish a districtwide parent advisory council to provide advice on all matters related to parent involvement in Title I programs~~
- ~~h. Develop appropriate roles for community based organizations and businesses in parent involvement activities~~
- ~~i. Make referrals to community agencies and organizations that offer literacy training, parent education programs, and/or other services that help to improve the conditions of parents/guardians and families~~
- ~~(cf. 1020 - Youth Services)~~
- ~~j. Provide a master calendar of district activities and district meetings~~
- ~~k. Provide information about opportunities for parent involvement through the district newsletter, web site, or other written or electronic means~~
- ~~l. Engage parent teacher organizations to actively seek out and involve parents/guardians through regular communication updates and information sessions~~
- ~~(cf. 1230 - School Connected Organizations)~~
- ~~m. To the extent practicable, provide translation services at school sites and at meetings involving parents/guardians as needed~~
- ~~n. Provide training and information to members of district and school site councils and advisory committees to help them fulfill their functions~~
- ~~o. Regularly evaluate the effectiveness of staff development activities related to parent involvement~~
- ~~p. Include expectations for parent/guardian outreach and involvement in staff job descriptions and evaluations~~
- ~~(cf. 4115 - Evaluation/Supervision)~~
- ~~(cf. 4215 - Evaluation/Supervision)~~
- ~~(cf. 4315 - Evaluation/Supervision)~~
- ~~4. Coordinate and integrate Title I parent involvement/guardian and family engagement strategies with Head Start, Reading First, Early Reading First, Even Start, Home Instruction Program for Preschool Youngsters, Parents as Teachers Program, public preschool, and other programs parent/guardian and family engagement strategies of other relevant federal, state, and local programs and ensure consistency with federal, state, and local laws (20 USC 6318)~~

The Superintendent or designee may:

- a. Identify overlapping or similar program requirements
(cf. 0430 - Comprehensive Local Plan for Special Education)
(cf. 2230 - Representative and Deliberative Groups)
(cf. 3280 - Sale or Lease of District-Owned Real Property)
(cf. 5030 - Student Wellness)
(cf. 5148 - Child Care and Development)
(cf. 5148.3 - Preschool/Early Childhood Education)
(cf. 6174 - Education for English Learners)
(cf. 6175 - Migrant Education Program)
(cf. 6178 - Career Technical Education)
- b. Involve district and school site representatives from other programs to assist in identifying specific population needs
- c. Schedule joint meetings with representatives from related programs and share data and information across programs

d. Develop a cohesive, coordinated plan focused on student needs and shared goals

~~5.4.~~ Conduct, with meaningful involvement of parents/guardians and family members, an annual evaluation of the content and effectiveness of the parent ~~involvement/guardian and family engagement~~ policy in improving the academic quality of the schools served by Title I ~~(20 USC 6318)~~

~~The Superintendent or designee shall: , including~~

~~Ensure that the evaluation include the~~ identification of ~~barriers:~~ (20 USC 6318)

a. Barriers to greater participation in parent ~~involvement/guardian and family engagement~~ activities, with particular attention to parents/guardians who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background ~~(20 USC 6318)~~

~~b. Use the evaluation results to design strategies for more effective parent involvement and, if necessary, to recommend changes in the parent involvement policy (20 USC 6318)~~

~~c. Assess the district's progress in meeting annual objectives for the parent involvement program, notify The needs of parents/guardians of this review and family members, so they can better assist with their children's learning and assessment through regular engage with school communications mechanisms, personnel and provide a copy to parents/guardians upon their request (Education Code 11503) teachers~~

c. Strategies to support successful school and family interactions
(cf. 0500 - Accountability)

The Superintendent or designee may:

a. Use a variety of methods, such as focus groups, surveys, and workshops, to evaluate the satisfaction of parents/guardians and staff with the quality and frequency of district communications

b. Gather and monitor data regarding the number of parents/guardians and family members participating in district activities and the types of activities in which they are engaged

c. Recommend to the Board measures to evaluate the impact of the district's parent involvement/guardian and family engagement efforts on student achievement

Note: Although it is not mandated to be included in the district's policy or regulation, the following paragraph reflects a legal requirement of Education Code 11503 pertaining to evaluation of the district's parent/guardian involvement efforts.

The Superintendent or designee shall notify parents/guardians of this review and assessment through regular school communications mechanisms and shall provide a copy of the assessment to parents/guardians upon their request. (Education Code 11503)

5. Use the findings of the evaluation conducted pursuant to item #4 above to design evidence-based strategies for more effective parent/guardian and family involvement and, if necessary, to revise the parent/guardian and family engagement policy (20 USC 6318)

The Superintendent or designee may:

- a. Analyze data from the evaluation to identify parent/guardian and family engagement activities that have been successful and those activities that have had lower participation or less meaningful involvement by parents/guardians
 - b. Analyze parent/guardian and family participation to determine the level of participation by traditionally underrepresented groups
 - c. With the involvement of parents/guardians, recommend and draft proposed policy revisions to submit to the Board for consideration
- 6.- Involve parents/guardians in the activities of schools served by Title I, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents/guardians or family members served by the district to adequately represent the needs of the population served by the district for the purposes of developing, revising, and reviewing the parent/guardian and family engagement policy (20 USC 6318)

-The Superintendent or designee may:

- a.- Include information about school activities in district communications to parents/guardians and family members
- b.- To the extent practicable, assist schools with translation services or other accommodations needed to encourage participation of parents/guardians with special needs and family members
- c.- Establish processes to encourage parent/guardian input regarding their expectations and concerns for their children

~~The district's Board policy and administrative regulation containing parent~~In addition, the district shall promote the effective involvement strategies shall be incorporated into the LEA plan and distributed to of parents/guardians of students participating and support a partnership among the school, parents/guardians, and the community to improve student achievement by implementing the actions specified in Title I programs-item #7 of the section "School-Level Policies for Title I Schools" below. (20 USC 6318)

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

School-Level Policies for Title I Schools

Note: The following section is for use by districts that receive federal Title I, Part A funds. 20 USC 6318 requires that each individual school receiving Title I funds have a written parent/guardian and family engagement policy, developed jointly with and agreed upon by parents/guardians and family members of participating students, that describes the means for carrying out the requirements of 20 USC 6318(c) through (f), reflected in items #1-8 below. The following section lists the required components but does not include specific strategies since those

should be added by each school. Schools may also use a template available on the web site of the California Department of Education, Title I School-Level Parental Involvement Policy, to develop the school-level policy.

At each school receiving Title I funds, a written policy on parent involvement/guardian and family engagement shall be developed jointly with ~~and agreed upon by~~ the parents/guardians and family members of participating students. ~~Such~~ The school policy shall describe the means by which the school will: (20 USC 6318)

- 1.— Convene an annual meeting, at a convenient time, to which all parents/guardians of participating students shall be invited and encouraged to attend, in order to inform parents/guardians of their school's participation in Title I and to explain Title I requirements and the right of parents/guardians to be involved
- 2.— Offer a flexible number of meetings, such as meetings in the morning or evening, for which related transportation, child care, and/or home visits may be provided as such services relate to parent/guardian involvement

3.— Note: As provided in item #3 below, 20 USC 6318 requires parent/guardian involvement in the development of the comprehensive plan required by 20 USC 6314 for schoolwide programs. Under state law (Education Code 64001), this plan must be incorporated into the school plan for student achievement covering all categorical programs in the state's consolidated application; see AR 6171 - Title I Programs and BP/AR 0420 - School Plans/Site Councils for further information about the development of this plan.

3. Involve parents/guardians in an organized, ongoing, and timely way in the planning, review, and improvement of Title I programs, including the planning, review, and improvement of the school's parent involvement/guardian and family engagement policy and, if applicable, the joint development of the plan for schoolwide programs pursuant to 20 USC 6314

The school may use an existing process for involving parents/guardians in the joint planning and design of the school's programs provided that the process includes adequate representation of parents/guardians of participating students.

- 4.— Provide the parents/guardians of participating students all of the following:
 - a.— Timely information about Title I programs
 - b.— A description and explanation of the school's curriculum, forms of academic assessment used to measure student progress, and the proficiency achievement levels ~~students are expected to meet~~ of the state academic standards
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 5123 - Promotion/Acceleration/Retention)
 - c.— If requested by parents/guardians, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions related to ~~their children's education, and, as soon as practicably possible, responses to the suggestions of parents/guardians~~ their children's education. The district shall respond to any such suggestions as soon as practicably possible.

- 5.— If the schoolwide program plan is not satisfactory to the parents/guardians of participating students, submit any parent/guardian comments when the school makes the plan available to the district

Note: 20 USC 6318 requires Title I schools to develop a school-parent compact as provided in item #6 below. U.S. Department of Education non-regulatory guidance, Parental Involvement: Title I, Part A, provides a sample template that schools may use in the development of the school-parent compact.

6. Jointly develop with the parents/guardians of participating students a school-parent compact that outlines how parents/guardians, the entire school staff, and students will share responsibility for improved student academic achievement and the means by which the school and parents/guardians will build a partnership to help students achieve state standards

~~(cf. 0520.1 - High Priority Schools Grant Program)~~

This compact shall address:

- a.— The school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to achieve the state's studentchallenging academic achievement standards
- b.— Ways in which parents/guardians will be responsible for supporting their children's learning, ~~such as monitoring attendance, homework completion, and television viewing;~~ volunteering in the classroom; and participating, as appropriate, in decisions related to their children's education and the positive use of extracurricular time
(cf. 1240 - Volunteer Assistance)
(cf. 5020 - Parent Rights and Responsibilities)
(cf. 5113 - Absences and Excuses)
(cf. 6145 - Extracurricular/Cocurricular Activities)
(cf. 6154 - Homework/Makeup Work)
- c.— The importance of communication between teachers and parents/guardians on an ongoing basis through, at a minimum:
- (1)— Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as it relates to the student's achievement
 - (2)— Frequent reports to parents/guardians on their children's progress
 - (3)— Reasonable access to staff, opportunities to volunteer and participate in their child's classroom, and observation of classroom activities

~~7. Build the capacity of the~~ (4)Regular two-way, meaningful communication between family members and school and staff, and, to the extent practicable, in a language that family members can understand

7. Promote the effective involvement of parents/guardians for strong parent involvement by implementing and support a partnership among the school, parents/guardians, and the community to improve student achievement through the following actions:
- a. Assist parents/guardians in understanding such topics as the state academic standards, state and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve the achievement of their children
(cf. 6011 - Academic Standards)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - State Academic Achievement Tests)
 - b. Provide parents/guardians with materials and training, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to help them work with their children to improve their children's achievement
 - c. With the assistance of parents/guardians, educate teachers, specialized instructional support personnel, principals and other school leaders, and other staff, in the value and utility of parent/guardian contributions and in how to reach out to, communicate with, and work with parents/guardians as equal partners, implement and coordinate parent/guardian programs, and build ties between parents/guardians and the schools
(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
 - d. To the extent feasible and appropriate, coordinate and integrate parent/guardian involvement programs and activities described in items #3a-f in the section "District Strategies" with other federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents/guardians in fully participating in their children's education
 - e. Ensure that information related to school and parent/guardian programs, meetings, and other activities is sent to the parents/guardians of participating students in a format and, to the extent practicable, in a language the parents/guardians can understand
 - f. Provide other such reasonable support for parent/guardian involvement activities as parents/guardians may request

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| <p>Note: Items #7a-q below are optional and should be revised to reflect district practice. Items #7a-h are authorized, but not required, by 20 USC 6318.</p> |
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In addition, the school plan may include strategies to:

- a. Involve parents/guardians in the development of training for Title I Schools" above teachers, principals, and other educators to improve the effectiveness of such training

8. To the extent practicable, b. Provide necessary literacy training, using Title I funds if the district has exhausted all other reasonably available sources of funding for such training
- c. Pay reasonable and necessary expenses associated with parent/guardian involvement activities, including transportation and child care costs, to enable parents/guardians to participate in school-related meetings and training sessions
- d. Train parents/guardians to enhance the involvement of other parents/guardians
- e. Arrange school meetings at a variety of times or, when parents/guardians are unable to attend such conferences, conduct in-home conferences between parents/guardians and teachers or other educators who work directly with participating students, in order to maximize parent/guardian involvement and participation
- f. Adopt and implement model approaches to improving parent/guardian involvement
- g. Establish a parent advisory council to provide full advice on all matters related to parent/guardian involvement in Title I programs
- h. Develop appropriate roles for community-based organizations and businesses in parent/guardian involvement activities
- i. Make referrals to community agencies and organizations that offer literacy training, parent/guardian education programs, and/or other services that help to improve the conditions of parents/guardians and families
(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
- j. Provide a master calendar of district/school activities and meetings
- k. Provide information about opportunities for parent/guardian and family engagement through the district newsletter, web site, or other written or electronic means
- l. Engage parent-teacher organizations to actively seek out and involve parents/guardians through regular communication updates and information sessions
(cf. 1230 - School-Connected Organizations)
- m. To the extent practicable, provide translation services at school sites and at meetings involving parents/guardians and family members as needed
- n. Provide training and information to members of district and school site councils and advisory committees to help them fulfill their functions
- o. Provide ongoing workshops to assist school site staff, parents/guardians, and family members in planning and implementing improvement strategies, and seek their input in developing the workshops

- p. Regularly evaluate the effectiveness of staff development activities related to parent/guardian and family engagement
- q. Include expectations for parent/guardian outreach and involvement in staff job descriptions and evaluations
(cf. 4115 - Evaluation/Supervision)
(cf. 4215 - Evaluation/Supervision)
(cf. 4315 - Evaluation/Supervision)
8. To the extent practicable, provide opportunities for the informed participation of parents/guardians and family members (including parents/guardians and family members with limited English proficiency, parents/guardians and family members with disabilities, and parents/guardians and family members of migrant children), including providing information and school reports required under 20 USC 6311(h) in a format and language such parents/guardians can understand

~~Each school's If the school has a parent involvement policy shall be made available that applies to the local community and distributed to all parents/guardians of participating students in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand., it may amend that policy to meet the above requirements.~~ (20 USC 6318)

Note: The following paragraph is **optional**. Education Code 64001 requires that the school plan for student achievement covering the categorical programs in the state's consolidated application, including Title I schoolwide programs, be annually reviewed by the school site council and submitted to the Board for approval; see BP/AR 0420 - School Plans/Site Councils.

Each school receiving Title I funds shall annually evaluate the effectiveness of its parent involvement/guardian and family engagement policy. Such evaluation may be conducted during the process of reviewing the school's single school plan for student achievement in accordance with Education Code 64001.

The ~~principal or designee, jointly with parents/guardians of participating students,~~ school's policy shall be periodically ~~update the school's policy~~ updated to meet the changing needs of parents/guardians and the school. (20 USC 6318)

District Strategies for Non-Title I Schools

Note: The following section is for use by districts that do not receive any Title I funds or that have one or more individual schools that do not receive Title I funds. Education Code 11504 **mandates** the Board to adopt a policy on parent/guardian involvement, applicable to each school that does not receive Title I funds, that is consistent with the purposes and goals in Education Code 11502 as reflected in items #1-5 below. Subitems under items #1-5 are **optional** strategies for carrying out the legal requirement and should be revised to reflect district practice. The district may instead develop one administrative regulation applicable to both Title I and non-Title I schools, provided it meets the requirements below and in the sections above.

For each school that does not receive federal Title I funds, the Superintendent or designee shall, at a minimum:

- 1.- Engage parents/guardians and family members positively in their children's education by helping them develop providing assistance and training on topics such as state academic

standards and assessments to increase their knowledge and skills to use at home ~~that~~to support their children's academic efforts at school and their children's development as responsible members of society (Education Code 11502, 11504)

The Superintendent or designee may:

- a.- ___ Provide or make referrals to literacy training and/or parent education programs designed to improve the skills of parents/guardians and enhance their ability to support their children's education
 - b.- ___ Provide information, in parent handbooks and through other appropriate means, regarding academic expectations and resources to assist with the subject matter
 - c.- ___ Provide parents/guardians with information about students' class assignments and homework assignments
- 2.- ___ Inform parents/guardians that they can directly affect the success of their children's learning, by providing them with techniques and strategies that they may use to improve their children's academic success and to assist their children in learning at home (Education Code 11502, 11504)

The Superintendent or designee may:

- a.- ___ Provide parents/guardians with information regarding ways to create an effective study environment for their children at home and to encourage good study habits
 - b.- ___ Encourage parents/guardians to monitor their children's school attendance, homework completion, and television viewing
 - c.- ___ Encourage parents/guardians to volunteer in their child's classroom and to participate in school advisory committees
- 3.- ___ Build consistent and effective two-way communication between the home and school so that parents/guardians and family members may know when and how to assist their children in support of classroom learning activities (Education Code 11502, 11504)

The Superintendent or designee may:

- a.- ___ Ensure that teachers provide frequent reports to parents/guardians on their children's progress and hold parent-teacher conferences at least once per year with parents/guardians of elementary school students
- b.- ___ Provide opportunities for parents/guardians to observe classroom activities and to volunteer in their child's classroom
- c.- ___ Provide information about parent-involvement/guardian and family engagement opportunities through district, school, and/or class newsletters, the district's web site, and other written or electronic communications

- d.- ___ To the extent practicable, provide notices and information to parents/guardians in a format and language they can understand
 - e.- ___ Develop mechanisms to encourage parent/guardian input on district and school issues
 - f.- ___ Identify barriers to parent/guardian and family participation in school activities, including parents/guardians and family members who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background
 - g.- ___ Encourage greater parent/guardian participation by adjusting meeting schedules to accommodate parent/guardian needs and, to the extent practicable, by providing translation or interpreter services, transportation, and/or child care
- 4.- ___ Train teachers ~~and~~, administrators, specialized instructional support personnel, and other staff to communicate effectively with parents/guardians as equal partners (Education Code 11502, 11504)

The Superintendent or designee may:

- a.- ___ Provide staff development to assist staff in strengthening two-way communications with parents/guardians, including parents/guardians who have limited English proficiency or limited literacy
 - b.- ___ Invite input from parents/guardians regarding the content of staff development activities pertaining to home-school communications
- 5.- ___ Integrate and coordinate parent ~~involvement programs into school plans for academic accountability/guardian and family engagement activities within the LCAP with other activities~~

The Superintendent or designee may:

- a.- ___ Include parent ~~involvement/guardian and family engagement~~ strategies in school reform or school improvement initiatives
- b.- ___ Involve parents/guardians and family members in school planning processes

Sierra County/Sierra-Plumas Joint USD

Board Policy

Instruction

BP 6142.7

PHYSICAL EDUCATION AND ACTIVITY

Note: The following policy may be revised to reflect district practice and the grade levels offered by the district. See the accompanying administrative regulation for definitions of "physical education" and "physical activity" based on the California Department of Education's (CDE) 2009 Physical Education Framework for California Public Schools.

42 USC 1758b mandates each district participating in federal meals programs to adopt a districtwide student wellness policy, including goals for physical activity. See BP 5030 - Student Wellness for language fulfilling this mandate. The following policy also incorporates goals for physical activity.

Education Code 33352 requires CDE, as part of the Federal Program Monitoring (FPM) process, to monitor districts' compliance with specified state physical education requirements which are reflected in the following policy and the accompanying administrative regulation. During the FPM process, CDE will request a link to this policy as evidence of specified components of compliance.

The Governing Board recognizes the positive benefits of physical activity on student health, well-being, and academic achievement. The district shall provide all students the opportunity to be physically active on a regular basis through high-quality physical education instruction and may provide additional opportunities for physical activity throughout the school day. The district's physical education and activity programs shall support the district's coordinated student wellness program and encourage students' lifelong fitness.

(cf. 5030 - Student Wellness)

(cf. 6142.8 - Comprehensive Health Education)

Note: During the FPM monitoring process, CDE will check the district's compliance with laws requiring that physical education classes be conducted in a coeducational, inclusive manner.

Physical education classes shall be conducted in the coeducational, inclusive manner prescribed by law. The district shall provide instruction in physical education that provides equal access and equal opportunities for participation for all students in grades 1-12 regardless of gender, gender expression, sexual orientation, and mental or physical disability. (Education Code 220, 221.5, 33352; 5 CCR 4900, 4930, 4931, 4940, 4960; 34 CFR 106.33, 106.34, 300.108)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Note: Education Code 51210 and 51220 require the district's course of study for grades 1-12 to include physical education, with an emphasis on physical activities conducive to health and vigor of body and mind; see AR 6143 - Courses of Study. The state curriculum framework describes components of a comprehensive physical education program based on the voluntary Physical Education Model Content Standards adopted by the State Board of Education (SBE).

The district's physical education program shall provide a developmentally appropriate sequence of instruction aligned with the state's model content standards and curriculum framework.

(cf. 6011 - Academic Standards)

(cf. 6143 - Courses of Study)

Note: The following **optional** paragraph may be revised to reflect district practice. The U.S. Department of Health and Human Services' (HHS) Physical Activity Guidelines for Americans recommends that children and adolescents participate in at least 60 minutes of age-appropriate moderate to vigorous physical activity per day, which can be accrued in smaller increments throughout the day. It is recommended that the majority of the 60 minutes or more of daily physical activity be aerobic exercise, which includes vigorous physical activity at least three days a week, and that muscle and bone strengthening exercise be included at least three days a week. To help students reach these goals, the state curriculum framework recommends that students be engaged in moderate to vigorous physical activity for at least 50 percent of physical education class time. See the accompanying administrative regulation for definitions of "moderate physical activity" and "vigorous physical activity." Also see CSBA's Fact Sheet on Moderate to Vigorous Physical Activity in Physical Education to Improve Health and Academic Outcomes.

The district's physical education program shall engage students in age-appropriate moderate to vigorous physical activity, as defined in the accompanying administrative regulation, including aerobic, muscle-strengthening, and bone-strengthening activities. The Superintendent or designee shall develop strategies to monitor the amount of moderate to vigorous physical activity that takes place in the physical education instructional program.

Note: The following two **optional** paragraphs are for use by districts that maintain high schools.

According to the state curriculum framework, it is the obligation of the Governing Board to determine whether to grant physical education credit for a particular course, including, but not limited to, junior ROTC, marching band, cheerleading, or drill team. In making this determination, the Board must determine how the particular course supports an overall course of study for grades 9-12 that includes the eight content areas specified in Education Code 33352 and 5 CCR 10060 for physical education programs. While it is not necessary that each individual course include all eight content areas, the course offerings must be structured so that all students receive opportunities for instruction in each of the eight areas across grades 9-12. CDE's Physical Education FAQs add that any course for which physical education credit is granted must also meet requirements in Education Code 33352 pertaining to minimum instructional minutes, various reporting requirements, and the assignment of an appropriately credentialed teacher.

For grades 9-12, the overall course of study shall include the effects of physical activity upon dynamic health, the mechanics of body movement, aquatics, gymnastics and tumbling, individual and dual sports, rhythms and dance, team sports, and combatives. (Education Code 33352; 5 CCR 10060)

The Board shall approve the courses in grades 9-12 for which physical education credit may be granted.

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.11 - Alternative Credits Toward Graduation)

~~Note: The district's physical education program shall engage students in moderate to vigorous physical activity, as defined in following paragraph is optional. See the accompanying administrative regulation, for at least 50 percent of class or session time. The Superintendent or designee shall develop strategies to monitor the amount of moderate to vigorous physical activity that takes place in the physical education instructional program.~~

~~The Superintendent or designee shall ensure that the district's program provides students with equal sample strategies for physical activity opportunities for instruction and participation regardless of gender in accordance with law outside the physical education program. Also see CSBA's Fact Sheet on Maximizing Opportunities for Physical Activity During the School Day.~~

~~(cf. 0410 - Nondiscrimination in District Programs and Activities)~~

The Superintendent or designee shall develop strategies to supplement physical education instruction with additional opportunities for students to be physically active before, during, and after the school day.

(cf. 1330.1 - Joint Use Agreements)

(cf. 5142.2 - Safe Routes to School Program)

(cf. 5148 - Child Care and Development Program)

(cf. 5148.2 - Before/After School Programs)

(cf. 6145 - Extracurricular and Cocurricular Activities)

Students with disabilities shall be provided instruction in physical education in accordance with their individualized education program or Section 504 accommodation plan.

(cf. 6159 - Individualized Education Program)

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

During air pollution episodes, extreme weather, or other inclement conditions, physical education staff shall make appropriate adjustments to the program or shall seek alternative indoor space to enable students to participate in active physical education.

(cf. 3514 - Environmental Safety)

(cf. 5141.7 - Sun Safety)

(cf. 5141.23 - Asthma Management)

(cf. 6145.2 - Athletic Competition)

Staffing

Note: A departmentalized class in physical education may be taught by a teacher with a single subject credential that authorizes instruction in physical education. Pursuant to Education Code 44256, the holder of a multiple subject credential may teach a departmentalized class in grades K-9 if the credential holder has completed 20 semester hours of coursework or 10 semester hours of upper division or graduate coursework in the subject to be taught. In addition, Education Code 44256 allows the Board by resolution to authorize a multiple subject credentialed teacher to teach a departmentalized class below grade 9 if the credential holder has completed at least 12 semester units or six upper division or graduate units of coursework in the subject to be taught. Education Code 44258.3 authorizes the Board to assign any credentialed teacher to a departmentalized class in grades K-12 if the teacher has adequate knowledge of the subject to be taught based on criteria specified in Education Code 44258.3 and district-adopted policies and procedures. Pursuant to 5 CCR 80046.1, a credentialed teacher may seek an added authorization to teach adapted physical education to students who are precluded from participating in a general education physical education program or a specially designed physical education program.

CDE's Physical Education FAQs clarify that a teacher credentialed in a subject other than physical education may teach physical education if approved by the committee on assignments.

CDE's Physical Education FAQs also clarify that an instructional aide or noncredentialed volunteer may assist the credentialed teacher, but may not provide the physical education instruction.

For further information about staffing of physical education classes, see the CTC's web site and its Administrator's Assignment Manual.

Physical education instruction shall be delivered by appropriately credentialed teachers who may be assisted by instructional aides, paraprofessionals, and/or volunteers.

(cf. 1240 - Volunteer Assistance)

(cf. 4112.2 - Certification)

(cf. 4112.21 - Interns)

(cf. 4113 - Assignment)

(cf. 4222 - Teacher Aides/Paraprofessionals)

The district shall provide physical education teachers with continuing professional development, including classroom management and instructional strategies designed to keep students engaged and active and to enhance the quality of physical education instruction and assessment.

(cf. 4131 - Staff Development)

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

Physical Fitness Testing

Note: The following section may be revised to reflect grade levels offered by the district. Education Code 60800 requires districts to administer a physical fitness test to students in grades 5, 7, and 9. The SBE has designated the FITNESSGRAM as the required physical fitness test. See the accompanying administrative regulation for testing requirements.

The Superintendent or designee shall annually administer the physical fitness test designated by the State Board of Education (FITNESSGRAM) to students in grades 5, 7, and 9. (Education Code 60800; 5 CCR 1041)

Temporary Exemptions

Note: Education Code 51241 authorizes, but does not require, the district to grant temporary exemptions from physical education under the conditions described in items #1-2 below. During the FPM process, the district may provide a link to the district's policy as evidence of any physical education exemptions offered by the district. The following section is **optional** and should be revised to reflect district practice.

The Superintendent or designee may grant a student a temporary exemption from physical education under either of the following conditions: (Education Code 51241)

1. The student is ill or injured and a modified program to meet his/her/the student's needs cannot be provided.
2. The student is enrolled for one-half time or less.

Two-Year Exemptions

Note: The following **optional** section is for use by districts that maintain grades 10-12. Education Code 51241 authorizes, but does not require, the district to grant a two-year exemption from physical education to eligible students in grades 10-12.

Pursuant to Education Code 51241, in order to be eligible for the two-year exemption, students are required to satisfactorily meet at least five of the six standards of the FITNESSGRAM administered in grade 9. Students are considered to have satisfactorily met a standard on the FITNESSGRAM if they score in the "healthy fitness zone" on that standard. The six fitness areas measured by FITNESSGRAM are aerobic capacity, body composition, abdominal strength and endurance, trunk extensor strength and flexibility, upper body strength and endurance, and flexibility.

With the student's consent, the Superintendent or designee may exempt a student from physical education courses for any two years during grades 10-12 provided that the student has satisfactorily met at least five of the six standards of the FITNESSGRAM in grade 9. (Education Code 51241)

Note: In addition to administering the physical fitness test to students in grade 9, Education Code 51241 authorizes districts to administer the test to students in grades 10-12 so that such students may qualify for the two-year exemption. The following paragraph is optional.

Upon request by students and/or their parents/guardians, the Superintendent or designee may administer the FITNESSGRAM to students in grades 10-12 who need to pass the test in order to qualify for a two-year exemption from physical education courses.

Students in grades 10-12 who have been granted a two-year exemption shall be offered a variety of elective physical education courses of not less than 400 minutes each 10 school days. (Education Code 33352, 51222)

Such students shall not be permitted to attend fewer total hours of courses and classes than they would have attended if enrolled in a physical education course. (Education Code 51241)
(*cf. 6112 - School Day*)

Permanent Exemptions

Note: The following section is optional and should be revised to reflect district practice. Education Code 51241 authorizes, but does not require, the district to grant permanent exemptions from physical education to an individual student under the conditions described in items #1-3 below.

The Superintendent or designee may grant a student a permanent exemption from physical education under any of the following conditions: (Education Code 51241)

1. The student is age 16 years or older and has been enrolled in grade 10 for one or more academic years. However, such a student shall not be permitted to attend fewer total hours of courses and classes than he/she/the student would have attended if enrolled in a physical education course.
2. The student is enrolled as a postgraduate student.
3. The student is enrolled in a juvenile home, ranch, camp, or forestry camp school with scheduled recreation and exercise.

Students who have been granted a permanent exemption shall be offered a variety of elective physical education courses of not less than 400 minutes each 10 school days. (Education Code 33352)

Other Exemptions

Note: The following optional section is for use by districts that maintain high schools and should be revised to reflect district practice. Education Code 51222, 51242, and 52316 authorize, but do not require, the following exemptions from physical education courses.

The Superintendent or designee may grant a student an exemption from physical education under the following special circumstances:

1. When the student is in any of grades 10-12 and is excused for up to 24 clock hours in order to participate in automobile driver training. However, any such student shall attend a minimum of 7,000 minutes of physical education instruction during the school year. (Education Code 51222)

2. When the student is in any of grades 10-12, attends a regional occupational center or program, and, because of the travel time involved, would experience hardship to attend physical education courses. Any such student shall have a minimum school day of 180 minutes. (Education Code 52316)
(*cf. 6178.2 - Regional Occupational Center/Program*)
3. When the student is in high school and is engaged in a regular school-sponsored interscholastic athletic program carried on wholly or partially after regular school hours. (Education Code 51242)
(*cf. 6145.2 - Athletic Competition*)

Program Evaluation

Note: The following **optional** section should be revised to reflect district practice. Districts that do not maintain high schools or do not offer any of the exemptions described in the sections above on "Two-Year Exemptions" or "Permanent Exemptions" should modify the following paragraph to delete reports of two-year and permanent exemptions.

The Superintendent or designee shall annually report to the Board each school's FITNESSGRAM results for each applicable grade level. ~~He/she~~The Superintendent or designee shall also report to the Board regarding the number of instructional minutes offered in physical education for each grade level, the number of two-year and permanent exemptions granted pursuant to Education Code 51241, and any other data agreed upon by the Board and the Superintendent or designee to evaluate program quality and the effectiveness of the district's program in meeting goals for physical activity and student well-being.

(*cf. 0500 - Accountability*)

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

Legal Reference:

EDUCATION CODE

220 Prohibition of discrimination

221.5 Sex equity in education

33126 School accountability report card

33350-33354 CDE responsibilities re: physical education

35256 School accountability report card

44250-44277 Credential types

49066 Grades; physical education class

51210 Course of study, grades 1-6

51220 Course of study, grades 7-12

51222 Physical education

51223 Physical education, elementary schools

51241 Temporary, two-year or permanent exemption from physical education

51242 Exemption from physical education for athletic program participants

52316 Excuse from attending physical education classes; regional occupational center/program

60800 Physical performance test

CODE OF REGULATIONS, TITLE 5

1040-~~1048~~-1044 Physical performance test

1047-1048 Testing variations and accommodations

3051.5 Adapted physical education for individuals with exceptional needs

4600-~~4687~~4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary educational programs receiving state or federal financial assistance

10060 *Criteria for high school physical education programs*
 80020 *Additional assignment authorizations for specific credentials*
 80037 *Designated subjects teaching credential; special teaching authorization in physical education*
 80046.1 *Added authorization to teach adapted physical education*

UNITED STATES CODE, TITLE 29

794 *Rehabilitation Act of 1973, Section 504*

UNITED STATES CODE, TITLE 42

1758b *Local wellness policy*

CODE OF FEDERAL REGULATIONS, TITLE 34

106.33 *Nondiscrimination on the basis of sex; comparable facilities*

106.34 *Nondiscrimination on the basis of sex; access to classes and schools*

300.108 *Assistance to states for the education of children with disabilities; physical education*

ATTORNEY GENERAL OPINIONS

53 *Ops. Cal. Atty. Gen.* 230 (1970)

COURT DECISIONS

Doe v. Albany Unified School District (2010) 190 Cal.App.4th 668

Cal200 et al. v. San Francisco Unified School District et al. (2013), San Francisco Superior Court, Case No. CGC-13-534975

Cal200 et al. v. Oakland Unified School District et al. (San Francisco Superior Court, Case No. CPF-14-513959)

Management Resources:

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Districts at Risk from Lawsuits Regarding PE Instructional Minute Requirement, Legal Alert, May 2015

Monitoring for Success: A Guide for Assessing and Strengthening Student Wellness Policies, 2012

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Active Bodies, Active Minds: Physical Activity and Academic Achievement, Fact Sheet, February 2010

Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief, ~~rev.~~ February 2010

Maximizing Opportunities for Physical Activity During the School Day, Fact Sheet, November 2009

Moderate to Vigorous Physical Activity in Physical Education to Improve Health and Academic Outcomes, Fact Sheet, November 2009

Physical Education and California Schools, Policy Brief, ~~rev.~~ October 2007

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Physical Education Framework for California Public Schools: Kindergarten Through Grade 12, 2009

Physical Education Model Content Standards for California Public Schools: Kindergarten Through Grade 12, January 2005

Adapted Physical Education Guidelines for California Schools, 2003

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

School Health Index (SHI): A Self-Assessment and Planning Guide ~~2014~~, *Elementary School*, 2017

School Health Index (SHI): A Self-Assessment and Planning Guide, *Middle/High School*, 2017

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

The Administrator's Assignment Manual, ~~2007~~ 2019

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS

~~2008~~ *Physical Activity Guidelines for Americans*, ~~October 2008~~ *2nd Edition*, 2018

WEB SITES

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

California Department of Education, ~~Physical Fitness Testing:~~ <http://www.cde.ca.gov/ta/tg/pf>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

California Project LEAN (Leaders Encouraging Activity and Nutrition):

<http://www.californiaprojectlean.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Educational Data System, California physical fitness: <http://www.eddata.com/projects/current/cpf>

Healthy People 2010: <http://www.healthypeople.gov>

National Association for Sport and Physical Education: <http://www.aahperd.org/naspe>

<https://www.pgpedia.com/n/national-association-sport-and-physical-education>

President's Council on ~~Physical~~Sports, Fitness and ~~Sports~~Nutrition: <http://www.fitness.gov>
U.S. Department of Health and Human Services: <http://www.health.gov>

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

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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Instruction

AR 6142.7

PHYSICAL EDUCATION AND ACTIVITY

Definitions

Note: The following **optional** section reflects definitions provided in the California Department of Education's (CDE) 2009 Physical Education Framework for California Public Schools.

Physical education is a sequential educational program that teaches students to understand and participate in regular physical activity ~~for~~that assists in developing and maintaining physical fitness throughout their lifetime, understand and improve their motor skills, enjoy using their skills and knowledge to establish a healthy lifestyle, and understand how their bodies work.

Physical activity is bodily movement that is produced by the contraction of skeletal muscle and that substantially increases energy expenditure, including exercise, sport, dance, and other movement forms.

Moderate physical activity is any activity which generally requires sustained, rhythmic movements and refers to a level of effort a healthy individual might expend while, for example, walking briskly, dancing, swimming, or bicycling on level terrain. A person should feel some exertion but should be able to carry on a conversation comfortably during the activity.

Vigorous physical activity is any activity which generally requires sustained, rhythmic movements and refers to a level of effort a healthy individual might expend while, for example, jogging, participating in high-impact aerobic dancing, swimming continuous laps, or bicycling uphill. Vigorous physical activity may be intense enough to result in a significant increase in heart and respiration rate.

Instructional Time

Note: The district should revise the following section to reflect the grade levels and grade configurations offered by the district. Education Code 51210 requires the adopted course of study for grades 1-6 to include instruction in physical education for at least 200 minutes each 10 school days, exclusive of recess and the lunch period. For grades 7-12, Education Code 51222 requires that all students, except students excused or exempted pursuant to Education Code 51241, attend courses of physical education for at least 400 minutes each 10 school days. However, pursuant to Education Code 51223, an elementary school maintaining grades 1-8 is required to provide instruction in physical education for students in grades 7-8 that matches the requirement for grades 1-6 of not less than 200 minutes each 10 school days, exclusive of recess and the lunch period.

When determining the number of instructional minutes, it is recommended that districts exclude time spent walking to and from class or engaging in other physical activity conducted outside the physical education instructional program, such as in regular classroom activities or before/after school programs.

CDE's Federal Program Monitoring (FPM) process reviews district compliance with legal requirements pertaining to minimum instructional minutes of physical education.

Instruction in physical education shall be provided for at least the following minimum period of time: (Education Code 51210, 51222, 51223)

1. For students in grades 1-6, 200 minutes each 10 school days, exclusive of ~~recesses~~recess and the lunch period
2. For students in grades 7-8 attending an elementary school, 200 minutes each 10 school days, exclusive of ~~recesses~~recess and the lunch period
3. For students in grades 7-8 attending a middle school or junior high school, 400 minutes each 10 school days
4. For students in grades 9-12, 400 minutes each 10 school days

Note: Districts are cautioned to schedule physical education classes in a manner that takes into consideration circumstances that may occasionally interfere with the provision of physical education. Under a settlement reached in Cal200 et al. v. San Francisco Unified School District, schools that skip minutes of physical education instruction for any reason are required to make up those minutes on another day so that the instructional minutes requirement is satisfied.

If the instructional minute requirement cannot be met during any 10-day period due to inclement weather, a school assembly, field trip, student assessment, or other circumstance, the school shall make up those minutes on another day in order to satisfy the instructional minute requirement.

Note: The following **optional** paragraph may be revised to reflect district practice. In order to demonstrate compliance with instructional minute requirements, it is recommended that the district determine the method(s) of documentation it will use and ensure consistent implementation. For examples of such methods, see CDE's FPM instrument, Physical Education Guidelines Elementary Schools, and Physical Education Guidelines Middle and High School.

The Superintendent or designee shall determine a method to document compliance with the required number of instructional minutes. Such documentation may include, but not be limited to, a master schedule, bell schedule, weekly schedule for each teacher providing physical education instruction, district calendar, teacher roster, or log for staff or students to record the number of physical education minutes completed.

Note: Education Code 51210 and 51223 authorize the use of uniform complaint procedures (5 CCR 4600-4670) for any complaint that an elementary school has not complied with the physical education instructional minute requirement. Education Code 51222, as amended by SB 75 (Ch. 51, Statutes of 2019), extends such use of uniform complaint procedures to grades 7-12. See BP/AR 1312.3 - Uniform Complaint Procedures.

Any complaint alleging noncompliance with the instructional minute requirement ~~for elementary schools~~ may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures. A complainant not satisfied with the district's decision may appeal the decision to the California Department of Education (CDE). If the district or ~~the~~ CDE finds merit in a complaint, the district shall provide a remedy to all affected students and parents/guardians. (Education Code 51210, 51222, 51223; 5 ~~CCFCCR~~ 4600-46874670)
(*cf.* 1312.3 - Uniform Complaint Procedures)

Monitoring Moderate to Vigorous Physical Activity

Note: The following **optional** section may be revised to reflect district practice. See the accompanying Board policy for language establishing goals for moderate to vigorous physical activity in physical education classes.

To monitor ~~whether the amount of time~~ students are engaged in moderate to vigorous physical activity ~~for at least 50 percent of physical education class or session time~~, the Superintendent or designee may:

1. Develop methods to estimate the amount of time students spend in moderate to vigorous physical activity ~~or~~ and the ~~number~~ amount of time students ~~who~~ are inactive during physical education classes
2. Provide physical education teachers with staff development, self-monitoring tools, stopwatches, and/or heart rate monitors to assist them in planning and assessing the level of activity in their classes
(*cf. 4115 - Evaluation/Supervision*)

Physical Fitness Testing

Note: Education Code 60800 requires districts to administer a physical fitness test to students in grades 5, 7, and 9. The State Board of Education has designated FITNESSGRAM as the required physical fitness test. Pursuant to 5 CCR 1041, this requirement also applies to students who attend schools that are on a block schedule and students who may not be enrolled in physical education classes during the annual assessment window.

The following paragraph should be modified to reflect grade levels offered by the district. In addition, if the district has chosen to administer the test in any of grades 10-12 (see accompanying Board policy), the following paragraph should be modified accordingly.

During the annual assessment window between the months of February through May, students in grades 5, 7, and 9 shall be administered the physical fitness test designated by the State Board of Education (FITNESSGRAM). (Education Code 60800; 5 CCR 1041)
(*cf. 6162.5 - Student Assessment*)

The Superintendent or designee may provide a make-up date for students who are unable to take the test based on absence or temporary physical restriction or limitations, such as students recovering from illness or injury. (5 CCR 1043)

Note: The following paragraph is **optional**. 5 CCR 1043.4 authorizes, but does not require, the district to designate a physical fitness test coordinator. If the district chooses to designate a test coordinator, the duties must include those described in 5 CCR 1043.4.

On or before November 1 of each school year, the Superintendent may designate an employee to serve as the district's physical fitness test coordinator and so notify the test contractor. The test coordinator shall serve as the liaison between the district and ~~California Department of Education~~ CDE for all matters related to the physical fitness test. ~~His/her~~ The duties shall be those specified in 5 CCR 1043.4, including, but not limited to, ~~overseeing the administration of the test and the collection and return of all test data to the test contractor.;~~ (5 CCR 1043.4)

1. Responding to correspondence and inquiries from the contractor in a timely manner and as provided in the contractor's instructions

2. Determining district and school site test and test material needs
3. Overseeing the administration of the physical fitness test to students
4. Overseeing the collection and return of all test data to the contractor
5. Ensuring that all test data are received from school test sites in sufficient time to satisfy the reporting requirements
6. Ensuring that all test data are sent to the test contractor by June 30 of each year

Students shall be provided with their individual results after completing the FITNESSGRAM. The test results may be provided in writing or orally as the student completes the testing, and shall be included in ~~his/her~~ the student's cumulative record. (Education Code 60800; 5 CCR 1043.10, 1044) (*cf. 5125 - Student Records*)

| |
|---|
| <u>Note: The following paragraph is optional.</u> |
|---|

Each student's test results shall also be provided to the student's parents/guardians.

The Superintendent or designee shall report the aggregate results of the FITNESSGRAM in the annual school accountability report card required by Education Code 33126 and 35256. (Education Code 60800) (*cf. 0510 - School Accountability Report Card*)

Testing Variations

All students may be administered the FITNESSGRAM with the following test variations: (5 CCR 1047)

1. Extra time within a testing day
2. Test directions that are simplified or clarified

All students may have the following test variations if they are regularly used in the classroom: (5 CCR 1047)

1. Audio amplification equipment
2. Separate testing for individual students provided that ~~they~~ the student(s) are directly supervised by the test examiner
3. Manually Coded English or American Sign Language to present directions for test administration

Students with a physical disability and students who are physically unable to take all of the test shall undergo as much of the test as their physical condition will permit. (Education Code 60800; 5 CCR 1047)

Students with disabilities may be provided the following accommodations if specified in their individualized education program (IEP) or Section 504 plan: (5 CCR 1047)

1. Administration of the test at the most beneficial time of day to the student after consultation with the test contractor
2. Administration of the test by a test examiner to the student at home or in the hospital
3. Any other accommodation specified in the student's IEP or Section 504 plan for the physical fitness test
(cf. 6159 - Individualized Education Program)
(cf. 6164.6 - Identification and Education Under Section 504)

Identified English learners may be allowed the following additional test variations if regularly used in the classroom: (5 CCR 1048)

1. Separate testing with other English learners, provided that ~~they~~the student(s) are directly supervised by the test examiner
2. Test directions translated into their primary language, and the opportunity to ask clarifying questions about the test directions in their primary language

Additional Opportunities for Physical Activity

Note: The following optional section may be revised to reflect district practice. Item #1 below should be modified or deleted by districts that do not maintain elementary schools.

The Superintendent or designee mayshall implement strategies for increasing opportunities for physical activity outside the physical education program, which may include, but not be limited to:

1. Training recess, lunch, and lunchbefore- and after-school supervisors on methods to engage students in moderate to vigorous physical activity
(cf. 1240 - Volunteer Assistance)
(cf. 4231 - Staff Development)
(cf. 5030 - Student Wellness)
2. Encouraging teachers to incorporate physical activity into the classroom
3. Establishing extracurricular activities that promote physical activity, such as school clubs, intramural athletic programs, dance performances, community service, special events, and competitions
(cf. 6142.4 - Service Learning/Community Service Classes)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.5 - Student Organizations and Equal Access)
4. Incorporating opportunities for physical activity into before- or after-school programs and/or child care and development programs
(cf. 5148 - Child Care and Development ~~Program~~)
(cf. 5148.2 - Before/After School Programs)

5. Exploring opportunities for joint use of facilities or grounds in order to provide adequate space for students and community members to engage in recreational activities
(cf. 1330.1 - Joint Use Agreements)
6. Developing business partnerships to maximize resources for physical activity equipment and programs
(cf. 1700 - Relations Between Private Industry and the Schools)
7. Developing programs to encourage and facilitate walking, bicycling, or other active transport to and from school
(cf. 5142.2 - Safe Routes to School Program)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Regulation approved: April 10, 2007
revised: April 12, 2016
revised: September 8, 2020

Sierra County/Sierra-Plumas Joint USD

Board Policy

Instruction

BP 6159

INDIVIDUALIZED EDUCATION PROGRAM

Note: The following Board of Education policy and the accompanying administrative regulation should be revised for consistency with the policies and regulations of the Special Education Local Plan Area in which the district participates.

The Governing Board desires to provide educational alternatives that afford students with disabilities—full educational opportunities— to all students with disabilities. Students with disabilities shall receive a free appropriate public education and be placed (FAPE) and, to the maximum extent possible, shall be educated in the least restrictive environment which meets their needs to the extent provided by law with nondisabled students.

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

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

(cf. 3541.2 - Transportation for Students with Disabilities)

(cf. 4112.23 - Special Education Staff)

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

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

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

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

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

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

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

For each student with disabilities, an individualized education program (IEP) shall be developed which identifies the special education instruction and related services to be provided to the student. The Superintendent or designee shall develop administrative regulations regarding the appointment membership of the individualized education program (IEP) team, the team's responsibility to develop and regularly review the IEP, the contents of the IEP, and the development, review, and revision of the IEP processes.

To the extent permitted by federal law, a foster parent~~The district shall have the same rights~~ relativemake FAPE available to his/her foster child's IEP as a parent/guardian individuals with disabilities ages 3-21 who reside in the district, including: (Education Code ~~56055~~56040; 20 USC 1412; 34 CFR 300.17, 300.101, 300.104)

1. Students who have been suspended or expelled from school
2. Students who are placed by the district in a nonpublic, nonsectarian school
3. Individuals age 18-21 years who are incarcerated in an adult correctional facility and were identified as being an individual with disabilities or had an IEP in their prior educational placement

Legal Reference:

EDUCATION CODE
46392 Emergencies

- 51225.3 *Requirements for high school graduation and diploma*
56040.3 Assistive technology
 56055 *Rights of foster parents pertaining to foster child's education*
 56136 *Guidelines for low incidence disabilities areas*
 56195.8 *Adoption of policies*
 56321 *Development or revision of IEP*
 56321.5 *Notice to include right to electronically record*
 56340.1-56347 *Instructional planning and individualized education program*
 56350-~~56352~~56354 *IEP for visually impaired students*
 56380 *IEP reviews; notice of right to request*
 56390-56392 *Certificate of completion, special education*
 56500-56509 *Procedural safeguards*
 60640-60649 ~~Standardized Testing and Reporting Program~~California Assessment of Student Performance and Progress
~~60850 High school exit examination, students with disabilities~~
~~60852.3 High school exit examination, exemption for the class of 2006~~
FAMILY CODE
 6500-6502 *Age of majority*
GOVERNMENT CODE
 7572.5 *Seriously emotionally disturbed child, expanded IEP team*
WELFARE AND INSTITUTIONS CODE
 300 *Children subject to jurisdiction*
 601 *Minors habitually disobedient*
 602 *Minors violating law defined as crime*
CODE OF REGULATIONS, TITLE 5
 853-853.5 ~~Standardized Testing and Reporting Program~~State assessments, accommodations
~~1215.5 1218 High School Exit Examination, accommodations for students with disabilities~~
 3021-3029 *Identification, referral and assessment*
 3040-3043 *Instructional planning and the individualized education program*
3051-3053 Implementation of the individualized education program
UNITED STATES CODE, TITLE 20
 1232g *Family Educational Rights and Privacy Act of 1974*
 1400-1482 *Individuals with Disabilities Education Act*
CODE OF FEDERAL REGULATIONS, TITLE 34
 300.1-300.818 *Individuals with Disabilities Education Act*
COURT DECISIONS
Marshall v. Monrovia Unified School District, (9th Circuit, 2010) 627 F.3d 773
Schaffer v. West (2005) 125 S. Ct. 528
Shapiro v. Paradise Valley Unified School District, No. 69 (9th Circuit, 2003) 317 F.3d 1072
Sacramento City School District v. Rachel H. (9th Cir. 1994) 14 F.3d 1398
Andrew F. v. Douglas County School District Re-1, 137 S. Ct. 988
ATTORNEY GENERAL OPINIONS
 85 Ops. Cal. Atty. Gen. 157 (2002)
- ~~FEDERAL REGISTER~~
~~Rules and Regulations, August 14, 2006, Vol. 71, Number 156, page 46539-46845~~
Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Frequently Asked Questions: Promotion, Retention, and Grading (Students with Disabilities)
California Practitioners' Guide for Educating English Learners with Disabilities, July 2019
WEB SITES
 California Department of Education: <http://www.cde.ca.gov>
 U.S. Department of Education, Office of Special Education and Rehabilitative Services:
<http://www.ed.gov/about/offices/list/osers/osep>

SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 Policy adopted: April 10, 2007
 revised: September 8, 2020

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Instruction

AR 6159

INDIVIDUALIZED EDUCATION PROGRAM

Note: The following **mandated** administrative regulation reflects the federal Individuals with Disabilities Education Act (IDEA) (20 USC 1400-1482), implementing federal regulations (34 CFR 300.1-300.818), and conforming state legislation. Note that in cases where state law provides greater protections, state law supersedes federal law.

Pursuant to Education Code 56302.5, the term "assessment" as used in state law has the same meaning as "evaluation" provided in 20 USC 1414. The following administrative regulation uses the terms interchangeably.

At the beginning of each school year, the district shall have an individualized education program (IEP) in effect for each student with a disability within district jurisdiction. The IEP shall be a written statement ~~designed~~that is developed, reviewed, and revised by the IEP team to meet the unique educational needs of a student with a disability. (Education Code 56344, 56345; 34 CFR 300.320, 300.323)

Members of the IEP Team

~~The~~Unless excused by written agreement in accordance with Education Code 56341, the IEP team for any student with a disability shall include the following members: (Education Code 56341, 56341.5; 20 USC 1414~~(d)(1)~~;; 34 CFR 300.321)

1. One or both of the student's parents/guardians and/or a representative selected by them

Note: Education Code 56055 provides that a foster parent, to the extent permitted by federal law, shall have the same rights relative to the foster child's education as a parent/guardian. Education Code 56055 clarifies that this right applies only when the juvenile court has limited the right of a parent/guardian to make educational decisions on the student's behalf and the student has been placed in a planned permanent living arrangement. Education Code 56055 defines "foster parent" as a licensed person, relative caretaker, or nonrelative extended family member.

Because the rights granted to parents/guardians under the IDEA (20 USC 1400-1482) are often complex, legal counsel should be consulted as appropriate.

To the extent permitted by federal law, a foster parent shall have the same rights relative to a foster child's IEP as a parent/guardian. (Education Code 56055)

2. If the student is or may be participating in the regulargeneral education program, at least one of the student's regulargeneral education teachers designated by the Superintendent or designee to represent the student's general education teachers

The regulargeneral education teacher shall, to the extent appropriate, participate in the development, review, and revision of the student's IEP, including assisting in the determination of appropriate positive behavioral interventions, supports, and other strategies for the student, and supplementary aids and services, program modifications, and

supports for school personnel that will be provided for the student, consistent with 34 CFR 300.320. (Education Code 56341; 20 USC 1414(d)(3)(C); 34 CFR 300.324)
(*cf.* 6159.4 - Behavioral Interventions for Special Education Students)

3. At least one of the student's special education teachers or, where appropriate, special education providers
4. A representative of the district who is:
 - a. Qualified to provide or supervise the provision of specially designed instruction to meet the unique needs of students with disabilities
 - b. Knowledgeable about the general education curriculum
 - c. Knowledgeable about the availability of district ~~and/or special education local plan area (SELPA)~~ resources
(*cf.* 0430 - Comprehensive Local Plan for Special Education)
5. An individual who can interpret the instructional implications of assessment results

This individual may already be a member of the team as described in items #2-4 above or in item #6 below.

Note: Pursuant to Education Code 56341 and 34 CFR 300.321, the determination as to whether an individual identified in item #6 below has "knowledge or special expertise" must be made by the party (either the district or parent/guardian) who invites the individual to the IEP team meeting.

An Attorney General opinion (85 Ops.Cal.Atty.Gen. 157 (2002)) concluded that members of the media may not attend an IEP team meeting as observers even though the parents/guardians have consented to such attendance. The Attorney General based this decision on the fact that the media would be "observers," not a "person with knowledge or expertise," as detailed below.

6. At the discretion of the parent/guardian or the Superintendent or designee, other individuals who have knowledge or special expertise regarding the student, including related services personnel, as appropriate

The determination of whether the individual has knowledge or special expertise regarding the student shall be made by the party who invites the individual to be a member of the IEP team.

7. Whenever appropriate, the student with a disability

In the development, review, or revision of ~~his/her~~the IEP, the student shall be allowed to provide confidential input to any representative of ~~his/her~~the IEP team. (Education Code 56341.5)

8. When the student is suspected of having a specific learning disability, at least one individual who is qualified to conduct individual diagnostic examinations of the student such as a school psychologist, speech language pathologist, or remedial reading teacher

In accordance with 34 CFR 300.310, at least one team member other than the student's ~~regular~~ general education teacher shall observe the student's academic performance and behavior in the areas of difficulty in ~~his/her~~ the student's learning environment, including in the regular classroom setting. If the child is younger than five years or not enrolled in school, a team member shall observe the child in an environment appropriate for a child of that age.

In the following circumstances, the Superintendent or designee shall invite other specified individuals to an IEP team meeting:

1. When the student has been placed in a group home by the juvenile court, a representative of the group home shall be invited to attend IEP team meetings. (Education Code 56341.2)
2. Whenever the IEP team is meeting to consider the student's postsecondary goals and the transition services needed to assist ~~him/her~~ the student in reaching the goals ~~as stated in Education Code 56345(a)(8),~~ the following individuals shall be invited to attend: (34 CFR 300.321)
 - a. The student, regardless of ~~his/her~~ the student's age

_____ If the student does not attend the IEP team meeting, the Superintendent or designee shall take other steps to ensure that the student's preferences and interests are considered.
 - b. To the extent appropriate, and with the consent of the parent/guardian or adult student, a representative of any other agency that is likely to be responsible for providing or paying for the transition services
3. If the student was previously served under the Early Education for Individuals with Exceptional Needs (Education Code 56425-56432) or the California Early Intervention Services Act (Government Code 95000-95004), and upon request of the student's parent/guardian, the Superintendent or designee shall invite the Infant and Toddlers with Disabilities Coordinator or other representative of the early education or early intervention system to the initial IEP team meeting to assist with the smooth transition of services. (Education Code 56341; 20 USC 1414~~(d)(1)(D)~~; 34 CFR 300.321)

A member of the IEP team shall not be required to attend an IEP team meeting, in whole or in part, if the parent/guardian and the district agree, in writing, that the attendance of the member is not necessary because the member's area of the curriculum or related services is not being modified or discussed at the meeting. Even if the meeting involves a discussion of the IEP team member's area of the curriculum or related service, the member may be excused from the meeting if the parent/guardian, in writing, and the district consent to the excusal after conferring with the member and the member submits to the parent/guardian and team written input into the development of the IEP prior to the meeting. (Education Code 56341; 20 USC 1414~~(d)(1)(C)~~; 34 CFR 300.321)

Contents of the IEP

The IEP shall include, but not be limited to, all of the following: (Education Code ~~56043~~, 56345, 56345.1; 20 USC 1414~~(d)(1)(A)~~; 34 CFR 300.320)

1. A statement of the present levels of the student's academic achievement and functional performance, including:
 - a. The manner in which the ~~student's~~ disability affects ~~his/her~~ the student's involvement and progress in the general education curriculum (i.e., the same curriculum as for nondisabled students)
 - b. For a preschool ~~child~~ student, as appropriate, the manner in which the disability affects ~~his/her~~ the student's participation in appropriate activities
 - c. For a student with a disability who takes alternate assessments aligned to alternate achievement standards, a description of benchmarks or short-term objectives

Note: Education Code 56345 requires a statement of a student's academic and functional goals, as specified below, and expresses legislative recognition that, although some students with disabilities may not meet the growth projected in the annual goals and objectives, districts must make a good faith effort to assist them in achieving the goals in their IEP.

2. A statement of measurable annual goals, including academic and functional goals, designed to:
 - a. Meet the student's needs that result from ~~his/her~~ the disability in order to enable the student to be involved in and make progress in the general education curriculum
 - b. Meet each of the student's other educational needs that result from ~~his/her~~ the disability
3. A description of the manner in which the student's progress toward meeting the annual goals described in item #2 above will be measured and when the district will provide periodic reports on the progress the student is making toward meeting the annual goals, such as through the use of quarterly or other periodic reports, concurrent with the issuance of report cards
4. A statement of the special education instruction and related services and supplementary aids and services, based on peer-reviewed research to the extent practicable, to be provided to the student or on behalf of the student, and a statement of the program modifications or supports for school personnel that will be provided to enable the student to:
 - a. Advance appropriately toward attaining the annual goals
 - b. Be involved and make progress in the general education curriculum in accordance with item #1 above and to participate in extracurricular and other nonacademic activities

- c. Be educated and participate with other students with disabilities and nondisabled students in the activities described in the IEP
(*cf.* 3541.2 - *Transportation for Students with Disabilities*)
5. An explanation of the extent, if any, to which the student will not participate with nondisabled students in the regular class and in extracurricular and other nonacademic activities described in the IEP

Note: Pursuant to 20 USC 1412, students with disabilities must be included in state and district assessments, with appropriate accommodations. However, with respect to such assessments, exceptions exist. For example, pursuant to Education Code 60640, a student with disabilities who is unable to participate in state achievement tests even with accommodations shall be given an alternate assessment in accordance with the student's IEP. For specific program requirements, exceptions, waivers, and permitted accommodations concerning such state or districtwide assessments, see AR 6162.51 - State Academic Achievement Tests.

Education Code 56345 and 34 CFR 300.320 require a description of the individual accommodations that will be used by the student and, if the student will not participate in the regular assessment, a statement as to the reason for that determination and what alternate assessment will be provided.

6. A statement of any appropriate individual accommodations necessary to measure the academic achievement and functional performance of the student on state and districtwide assessments
- If the IEP team determines that the student shall take an alternate assessment instead of a particular regular state or districtwide assessment, the student's IEP also shall include a statement of the reason that ~~he/she~~the student cannot participate in the regular assessment and the reason that the particular alternate assessment selected is appropriate ~~for him/her~~.
(*cf.* 6146.4 - *Differential Graduation and Competency Standards for Students with Disabilities*)
(*cf.* 6162.51 - *Standardized Testing and Reporting Program* ~~State Academic Achievement Tests~~)
(*cf.* 6162.52 - *High School Exit Examination*)
7. The projected date for the beginning of the services and modifications described in item #4 above and the anticipated frequency, location, and duration of those services and modifications
8. Beginning not later than the first IEP to be in effect when the student is 16 years of age, or younger if determined appropriate by the IEP team, and updated annually thereafter, the following:
- a. Appropriate measurable postsecondary goals based upon age-appropriate transition assessments related to training, education, employment, and where appropriate, independent living skills
- b. The transition services, including courses of study, needed to assist the student in reaching those goals

Note: Education Code 56345, as amended by SB 98 (Ch. 24, Statutes of 2020), requires that the following component be addressed in the development of a new IEP or at the next regularly scheduled review of an existing IEP.

9. A description of the means by which the IEP will be provided under emergency conditions, as described in Education Code 46392, in which instruction and/or services cannot be provided to the student either at the school or in person for more than 10 school days. The description shall take into account public health orders and shall include special education and related services, supplementary aids and services, transition services, and extended school year services.
10. Beginning at least one year before the student reaches age 18, a statement that the student has been informed of ~~his/her~~the rights, if any, that will transfer to ~~him/her~~the student upon reaching age 18, pursuant to Education Code 56041.5

~~Where appropriate, the IEP shall also include: (Education Code 56345)~~

11. For a student in grades 7-12, any alternative means and modes necessary for the student to complete the district's prescribed course of study and to meet or exceed proficiency standards required for graduation
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.11 - Alternative Credits Toward Graduation)
- ~~2. Linguistically~~12. For a student whose native language is not English, linguistically appropriate goals, objectives, programs, and services for a student whose native language is not English
(cf. 6174 - Education for English Language Learners)
313. Extended school year services when the IEP team determines, on an individual basis, that the services are necessary for the provision of a free appropriate public education (FAPE)
(cf. 5148.2 - Before/After School Programs)
(cf. 6177 - Summer ~~School~~Learning Programs)
- ~~4. Provision for transition into the regular education program if~~14. If the student is to be transferred from a special class or ~~center or~~ nonpublic, nonsectarian school into a ~~regular~~general education program in a public school for any part of the school day, provision for transition into the general education program including descriptions of activities intended to:
- a. Integrate the student into the ~~regular~~general education program, including ~~indications of~~ the nature of each activity and the time spent on the activity each day or week
 - b. Support the transition of the student from the special education program into the ~~regular~~general education program
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6178 - Career Technical Education)
(cf. 6181 - Alternative Schools/Programs of Choice)

5. ~~Specialized~~ 15. For a student with low incidence disabilities, specialized services, materials, and equipment for a student with low incidence disabilities, consistent with the guidelines pursuant to Education Code 56136

Note: Education Code 56353, as added by AB 947 (Ch. 778, Statutes of 2019), authorizes, but does not require, districts to consider elements of the expanded core curriculum, as defined, when developing an IEP for a student who is blind, has low vision, or is visually impaired.

To assist a student who is blind, has low vision, or is visually impaired to achieve the student's maximum potential, the IEP team may consider instruction in the expanded core curriculum, including compensatory skills such as Braille, concept development, or other skills needed to access the core curriculum; orientation and mobility; social interaction skills; career technical education; assistive technology, including optical devices; independent living skills; recreation and leisure; self-determination; and sensory efficiency. When appropriate, such services may be offered before or after school. (Education Code 56353)

Development of the IEP

Within 30 days of a determination that a student needs special education and related services, the Superintendent or designee shall ensure that a meeting to develop an initial IEP is conducted. (~~Education Code 56043;~~ 34 CFR 300.323)

Any IEP required as a result of an assessment of a student shall be developed within 60 days from the date of receipt of the parent/guardian's written consent for assessment, unless the parent/guardian agrees, in writing, to an extension. Days between the student's regular school sessions, terms, or vacation of more than five school days shall not be counted. In the case of school vacations, the 60-day time limit shall recommence on the date that the student's school days reconvene. (Education Code ~~56043,~~ 56344)

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

In developing the IEP, the IEP team shall consider all of the following: (Education Code 56341.1, 56345; 20 USC 1414~~(d)(3)(A);~~ 34 CFR 300.324)

1. The strengths of the student
2. The concerns of the parents/guardians for enhancing the education of their child
3. The results of the initial or most recent assessment of the student
4. The academic, developmental, and functional needs of the student
5. In the case of a student whose behavior impedes ~~his/her~~ the student's learning or that of others, the use of positive behavioral interventions and supports and other strategies to address that behavior

6. In the case of a student with limited English proficiency, the language needs of the student as such needs relate to the student's IEP
7. In the case of a student who is blind or visually impaired, the need to provide for instruction in Braille and instruction in the use of Braille

However, such instruction need not be included in the IEP if the IEP team determines that instruction in Braille or the use of Braille is not appropriate for the student. This determination shall be based upon an assessment of the student's reading and writing skills, ~~his/her needs, and appropriate reading and writing media, including an assessment of future needs for instruction in Braille or the use of Braille, and other appropriate reading and writing media.~~

8. The communication needs of the student and, in the case of a student who is deaf or hard of hearing, the student's language and communication needs, opportunities for direct communications with peers and professional personnel in the student's language and communication mode, academic level, and full range of needs, including opportunities for direct instruction in the student's language and communication mode

The team shall also consider the related services and program options that provide the student with an equal opportunity for communication access, as described in Education Code 56345.

9. Whether the student requires assistive technology devices and services

If, in considering the special factors in items #1-9 above, the IEP team determines that the student needs a particular device or service, including an intervention, accommodation, or other program modification, in order to receive FAPE, the team shall include a statement to that effect in the student's IEP. (Education Code 56341.1)

Provision of Special Education and Related Services

The district shall ensure that, as soon as possible following development of the IEP, special education services and related services are made available to the student in accordance with ~~his/her~~the IEP. (Education Code 56344; 34 CFR 300.323)

The Superintendent or designee shall ensure that the student's IEP is accessible to each ~~regular~~general education teacher, special education teacher, related service provider, and any other service provider who is responsible for its implementation. The Superintendent or designee also shall ensure that such teachers and providers are informed of their specific responsibilities related to implementing the IEP and the specific accommodations, modifications, and supports that must be provided to the student in accordance with the IEP. (34 CFR 300.323)

Note: Education Code 56354, as added by AB 947, establishes requirements for orientation and mobility evaluations conducted for students who are blind, have low vision, or are visually impaired. Such services are used to teach individuals how to navigate around their home, school, and community. If the district chooses to prohibit orientation and mobility specialists from using their vehicles to transport students to and from orientation and mobility instruction, the district must provide transportation for that purpose.

If an orientation and mobility evaluation is determined to be needed for a student who is blind, has low vision, or is visually impaired, the evaluation shall be conducted by a person who is appropriately certified as an orientation and mobility specialist and shall occur in familiar and unfamiliar environments, in varying lighting conditions, and in the home, school, and community, as appropriate. The Superintendent or designee may require annual written parent/guardian consent to provide orientation and mobility services when such services are provided before or after school and when they are provided away from the school site. (Education Code 56354; 5 CCR 3051.3)

Note: Pursuant to Education Code 56041.1, an IEP team must consider whether a student with disabilities needs assistive technology devices or services, defined in 20 USC 1401 as any item, piece of equipment, or product system that is used to increase, maintain, or improve functional capabilities of a student with a disability. See the section on "Development of the IEP" above.

As added by AB 605 (Ch. 228, Statutes of 2019), Education Code 56040.3 requires a district to provide the use of school-purchased assistive technology devices in a student's home or other settings if the student's IEP team determines that the student needs access to the devices in order to receive FAPE, consistent with 34 CFR 300.105. It also requires the district to provide continued access to assistive technology devices, for two months or until alternative arrangements can be made, whichever comes first, to a student who transfers out of the district.

If a student's IEP requires the provision of assistive technology devices or services, the district shall provide such devices or services and shall, on a case-by-case basis, provide for the use of school-purchased devices in the student's home or other settings if the IEP team determines that the student needs access to those devices in order to receive FAPE. If a student who requires the use of an assistive technology device transfers to another local educational agency, the district shall provide the student with continued access to that device or a comparable device for two months from the date the student ceased to be enrolled in the district or until alternative arrangements can be made to provide access to the device, whichever occurs first. (Education Code 56040.3; 34 CFR 300.105)

Review and Revision of the IEP

Note: Education Code 56043 and 56380 **mandate** the district to maintain procedures to ensure that the IEP team reviews the IEP periodically, but at least annually, to determine whether the annual goals for the student are being achieved and, as appropriate, revises the IEP to address the conditions specified below.

The Superintendent or designee shall ensure that the IEP team reviews the IEP periodically, but at least annually, in order to: (Education Code 56043, 56341.1, 56380; 20 USC 1414~~(d)(4)~~; 34 CFR 300.324)

1. Determine whether the annual goals for the student are being achieved
2. Revise the IEP, as appropriate, to address:

- a. Any lack of expected progress toward the annual goals and in the general education curriculum, where appropriate
 - b. The results of any reassessment conducted pursuant to Education Code 56381
 - c. Information about the student provided to or by the parents/guardians regarding review of evaluation data pursuant to 34 CFR 300.305~~(a)(2)~~ and Education Code 56381~~(b)~~
 - d. The student's anticipated needs
 - e. Any other relevant matter
3. Consider the special factors listed in items #5-9 above under "Development of the IEP," when reviewing the IEP of any student with a disability to whom one of those factors may apply

The IEP team shall also meet at any other time upon request by the student's parent/guardian or teacher to review or revise the IEP. (Education Code 56343)

When a parent/guardian requests an IEP team meeting to review the IEP, the team shall meet within 30 days of receiving the parent/guardian's written request, not counting days between the student's regular school sessions or terms or days of school vacation in excess of five school days. If a parent/guardian makes an oral request, the district shall notify the parent/guardian of the need for a written request and the procedure for filing such a request. (Education Code 56043, 56343.5)

Note: Education Code 56195.8 mandates that the district's policy set forth procedures and timelines for the review of a classroom assignment of a student with a disability when so requested by a general education or special education teacher. Education Code 56195.8 does not state a specific deadline for the review. The following paragraph provides a timeline of 20 days for reviewing the request and 30 days for convening an IEP team meeting. The district should revise this timeline to be consistent with district practice and the policies and regulations of the Special Education Local Plan Area (SELPA) in which the district participates and should specify the title of the individual responsible for the review, rather than "Superintendent or designee."

A regular education or special education teacher may request a review of the classroom assignment of a student with a disability by submitting a written request to the Superintendent or designee. The Superintendent or designee shall consider the request within 20 days of receiving it, not counting days when school is not in session or, for year-round schools, days when the school is off track. If the review indicates a need for change in the student's placement, instruction, and/or related services, the Superintendent or designee shall convene an IEP team meeting, which shall be held within 30 days of the Superintendent or designee's review, not counting days when school is not in session or days when school is off track, unless the student's parent/guardian consents in writing to an extension of time.

If a participating agency other than the district fails to provide the transition services described in the student's IEP, the team shall reconvene to identify alternative strategies to meet the transition service objectives set out for the student in the IEP. (Education Code 56345.1; 20 USC 1414~~(d)~~; 34 CFR 300.324)

Note: Education Code 56157 specifies that when the district has placed a foster student in a nonpublic, nonsectarian school, the district must conduct an annual evaluation, as specified below. In addition, Education Code 56157 requires the nonpublic, nonsectarian school to report to the district regarding the educational progress made by the student.

If a student with a disability residing in a licensed children's institution or foster family home has been placed by the district in a nonpublic, nonsectarian school, the Superintendent or designee shall conduct an annual evaluation as part of the IEP process of whether the placement is the least restrictive environment that is appropriate to meet the student's needs. (Education Code 56157) *(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)*
(cf. 6173.1 - Education for Foster Youth)

To the extent possible, the Superintendent or designee shall encourage the consolidation of reassessment meetings and other IEP team meetings for a student. (20 USC 1414~~(d)(3)(A)~~; 34 CFR 300.324)

When a change is necessary to a student's IEP after the annual IEP team meeting for the school year has been held, the parent/guardian and the Superintendent or designee may agree not to convene an IEP team meeting for the purpose of making the change and instead may develop a written document to amend or modify the student's current IEP. The IEP team shall be informed of any such changes. Upon request, the Superintendent or designee shall provide the parent/guardian with a revised copy of the IEP with the incorporated amendments. (Education Code 56380.1; 20 USC 1414~~(d)(3)(D)~~; 34 CFR 300.324)

Audio Recording of IEP Team Meetings

Note: Pursuant to Education Code 56341.1, parents/guardians and the district may audio record an IEP team meeting subject to certain requirements as specified in the following section. Audio recordings made by a district, SELPA, or county office of education are subject to the federal Family Educational Rights and Privacy Act (20 USC 1232g) and the confidentiality requirements of 34 CFR 300.610-300.626.

Parents/guardians and the Superintendent or designee shall have the right to audio record the proceedings of IEP team meetings, provided members of the IEP team are notified of this intent at least 24 hours before the meeting. If the Superintendent or designee gives notice of intent to audio record a meeting and the parent/guardian objects or refuses to attend because the meeting would be audio recorded, the meeting shall not be audio recorded. Parents/guardians also have the right to: (Education Code 56341.1)

1. Inspect and review the audio recordings
2. Request that an audio recording be amended if they believe it contains information that is inaccurate, misleading, or in violation of the student's privacy rights or other rights
3. Challenge, in a hearing, information that the parents/guardians believe is inaccurate, misleading, or in violation of the student's privacy rights or other rights

Parent/Guardian Participation and Other Rights

The Superintendent or designee shall take steps to ensure that one or both of the parents/guardians of the student with a disability are present at each IEP team meeting or are afforded the opportunity

to participate. These steps shall include notifying the parents/guardians of the meeting early enough to ensure that they will have the opportunity to attend and scheduling the meeting at a mutually agreed upon time and place. (Education Code 56341.5; 34 CFR 300.322)

The Superintendent or designee shall send parents/guardians notices of IEP team meetings that: (Education Code 56341.5; 34 CFR 300.322)

1. Indicate the purpose, time, and location of the meeting
2. Indicate who will be in attendance at the meeting
3. Inform them of:
 - a. Their right to bring to the meeting other individuals who have knowledge or special expertise about the student, pursuant to Education Code 56341~~(b)(6)~~
 - b. The provision of Education Code 56341~~(i)~~ relating to the participation of the Infant and Toddlers with Disabilities Coordinator at the initial IEP team meeting, if the student was previously served under Early Education for Individuals with Exceptional Needs (Education Code 56425-56432) or the California Early Intervention Services Act (Government Code 95000-95004)

In addition, when the IEP team meeting is to consider the development, review, or revision of the IEP of a student with a disability who is 16 years of age or older, or younger than 16 if deemed appropriate by the IEP team, the Superintendent or designee's notice to the student's parents/guardians shall include the following: (Education Code 56341.5)

1. An indication that a purpose of the meeting will be the consideration of postsecondary goals and transition services for the student pursuant to Education Code 56345.1, 20 USC 1414~~(d)(1)(A)(i)(VIII)~~₂, and 34 CFR 300.320~~(b)~~
2. An indication that the student is invited to the IEP team meeting
3. ~~Identification of any other agency that will be invited to send a representative~~
(cf. 5145.6 - Parental Notifications)

At each IEP team meeting convened by the district, the district administrator or specialist on the team shall inform the parent/guardian and student of the federal and state procedural safeguards included in the notice of parental rights provided pursuant to Education Code 56321. (Education Code 56500.1)

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

The parent/guardian shall have the right and opportunity to examine all of ~~his/her child's~~the student's school records upon request, before any IEP meeting, and in connection with any hearing or resolution session on matters affecting ~~his/her child~~the student, including, but not limited to, initial formal assessment, procedural safeguards, and due process. Upon receipt of an oral or written request, the Superintendent or designee shall provide complete copies of the records within five business days. (Education Code 56043, 56504)

(cf. 5125 - Student Records)

The parent/guardian shall have the right to present information to the IEP team in person or through a representative and the right to participate in meetings that relate to eligibility for special education and related services, recommendations, and program planning. (Education Code 56341.1)

If neither parent/guardian can attend the meeting, the Superintendent or designee shall use other methods to ensure parent/guardian participation, including video conferences or individual or conference telephone calls. (Education Code 56341.5; 20 USC 1414~~(f)~~; 34 CFR 300.322)

An IEP team meeting may be conducted without a parent/guardian in attendance if the Superintendent or designee is unable to convince the parent/guardian ~~that he/she should to~~ attend. In such a case, the Superintendent or designee shall maintain a record of the attempts to arrange a mutually agreed upon time and place for the meeting, including: (Education Code 56341.5; 34 CFR 300.322)

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

The Superintendent or designee shall take any action necessary to ensure that the parents/guardians understand the proceedings of the meeting, including arranging for an interpreter for parents/guardians with deafness or whose native language is not English. (Education Code 56341.5; 34 CFR 300.322)

The Superintendent or designee shall give the parents/guardians of a student with a disability a copy of ~~his/her child's~~the IEP at no cost. (Education Code 56341.5; 34 CFR 300.322)

Parent/Guardian Consent for Provision of Special Education and Services

Before providing special education and related services to any student pursuant to 20 USC 1414, the Superintendent or designee shall seek to obtain informed consent of the student's parent/guardian. (Education Code 56346)

~~pursuant~~If the parent/guardian fails to 20 USC 1414(a)(1). The respond or refuses to consent to the initiation of services, the district shall not ~~provide services by utilizing~~use the due process hearing procedures pursuant to 20 USC 1415~~(f)~~ if to obtain agreement or a ruling that the parent/guardian refuses to consentservices may be provided to the initiation of services. student. In such circumstances, the district shall not be required to convene an IEP team or develop an IEP for the student. (Education Code 56346)

If the parent/guardian consents in writing to the receipt of special education and related services for the student but does not consent to all of the components of the IEP, then those components to which the parent/guardian has consented shall be implemented so as not to delay providing instruction and services to the student. ~~(Education Code 56346)~~

If the Superintendent or designee determines that a part of a proposed IEP to which the parent/guardian does not consent is necessary in order to provide the student with FAPE, a due process hearing shall be initiated in accordance with 20 USC 1415(f). While the due process hearing is pending, the student shall remain in the current placement unless the parent/guardian and the Superintendent or designee agree otherwise. (Education Code 56346)

Note: 34 CFR 300.300 authorizes a parent/guardian to revoke, at any time and in writing, consent for the continued provision of special education and related services to the student. Once this revocation has been received, the district need not convene an IEP team meeting or develop an IEP, but rather must promptly provide "prior written notice" and, within a reasonable period of time, discontinue all services to the student. For details regarding the contents of the prior written notice, see AR 6159.1 - Procedural Safeguards and Complaints for Special Education.

In addition, 34 CFR 300.300 and Education Code 56346 specify that a district may not override the parent/guardian's revocation by filing for a due process hearing or requesting mediation in order to require that services be provided. In such a situation, the district shall be deemed to be in compliance with the requirement to make free appropriate public education (FAPE) available to the student and is under no obligation to convene an IEP team meeting or to develop an IEP for further provision of special education and related services to the student.

If at any time subsequent to the initial provision of services, the student's parent/guardian, in writing, revokes consent for the continued provision of special education services, the Superintendent or designee shall provide prior written notice within a reasonable time before ceasing to provide services to the student. The Superintendent or designee shall not request a due process hearing or pursue mediation in order to require an agreement or ruling that services be provided to the student. (Education Code 56346; 34 CFR 300.300, 300.503)

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

Prior to the discontinuation of services, the Superintendent or designee may offer to meet with the parents/guardians to discuss concerns for the student's education. However, this meeting shall be voluntary on the part of the parent/guardian and shall not delay the implementation of the parent/guardian's request for discontinuation of services. ~~In addition, the Superintendent or designee shall send a letter to the parent/guardian confirming the parent/guardian's decision to discontinue all services.~~

Note: Pursuant to 34 CFR 300.9, when a parent/guardian revokes consent for provision of special education services, the district is not required to amend the student's records to remove any reference to the student's prior receipt of special education services. In some circumstances, a student who is no longer receiving special education services may be eligible for accommodation under Section 504 of the Rehabilitation Act of 1973; see BP/AR 6164.6 - Identification and Education under Section 504. However, because the law is unclear, districts with questions should consult legal counsel, as appropriate.

When the district ceases to provide special education services in response to the parent/guardian's revocation of consent, the student shall be classified as a general education student.

Transfer Students

Note: Education Code 56325 details the requirements for students transferring from districts within and outside of California, as specified below. Districts should be careful to comply with the time requirements, though in Marshall v. Monrovia Unified School District, the Ninth Circuit Court of Appeals ruled in favor of defendant school district on the question of whether the district denied FAPE to a student with a disability by not developing a valid IEP within 30 days of the student's transfer into the district. The court reasoned that the delay in developing the IEP was minimal and that the student did not suffer any deprivation of educational benefit.

To facilitate the transition of a student with a disability who is transferring into the district, the Superintendent or designee shall take reasonable steps to promptly obtain the student's records, including ~~his/her~~the IEP and the supporting documents related to the provision of special education services. (Education Code 56325; 34 CFR 300.323)

If the student transfers into the district from another school district within the same Special Education Local Plan Area (SELPA) during the school year, the district shall continue to provide services comparable to those described in the student's existing IEP, unless ~~his/her~~the student's parent/guardian and the district agree to develop, adopt, and implement a new IEP that is consistent with state and federal law. (Education Code 56325; 34 CFR 300.323)

If the student transfers into the district from a school district outside of the district's SELPA during the school year, the district shall provide the student with FAPE, including services comparable to those described in the previous district's IEP. ~~Within 30 days, the Superintendent or designee shall,~~ in consultation with the student's ~~parents/guardians, parent/guardian, for a period not to exceed 30 days. By the end of that period, the district shall either~~ adopt the previous district's IEP or shall develop, adopt, and implement a new IEP that is consistent with state and federal law. (Education Code 56325; 34 CFR 300.323)

If the student transfers into the district from an out-of-state district during the school year, the district shall provide the student with FAPE, including services comparable to the out-of-state district's IEP, in consultation with the parent/guardian, until such time as the Superintendent or designee conducts an assessment, if it determines that such an assessment is necessary, and develops, adopts, and implements a new IEP, if appropriate. (Education Code 56325; 34 CFR 300.323)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Sierra County/Sierra-Plumas Joint USD

Board Policy

Instruction

BP 6159.1

PROCEDURAL SAFEGUARDS AND COMPLAINTS FOR SPECIAL EDUCATION

Note: The following **mandated** policy reflects the federal Individuals with Disabilities Education Act (20 USC 1400-1482), implementing federal regulations (34 CFR 300.1-300.818), and conforming state legislation. Note that in cases where state law provides greater protections to students, state law supersedes federal law.

Education Code 56195.8 and 20 USC 1415 **mandate** all entities providing special education to adopt policy on procedural safeguards, and Education Code 56500.1 requires entities providing special education to establish and maintain all procedural safeguards granted by federal law. For California law related to due process rights and due process hearing rights and procedures, see Education Code 56501-56509 and 5 CCR 3082. For federal due process procedure requirements, see 34 CFR 300.500-300.520.

This policy and accompanying administrative regulation should be revised for consistency with the policy and regulations of the Special Education Local Plan Area in which the district participates.

The Governing Board recognizes its obligation to provide a free appropriate public education (FAPE) to students with disabilities, ~~the district shall follow all procedural safeguards as set forth in law, and to uphold the rights of parents/guardians to be involved in educational decisions regarding their child.~~ Parents/guardians of students with disabilities shall receive written notice of their rights ~~in accordance with law, Board policy, and administrative regulation under the federal Individuals with Disabilities Education Act.~~

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

(cf. 5145.6 - Parental Notifications)

(cf. 6159 - Individualized Education Program)

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

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

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

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

Whenever there is a dispute between the district and the parent/guardian of a student with disabilities regarding the identification, assessment, or educational placement of the student or the provision of FAPE to the student, the Superintendent or designee shall encourage the early, informal resolution of the dispute at the school level to the extent possible. The district or parent/guardian may also request mediation and/or a due process hearing in accordance with law, Board policy, and administrative regulation.

Note: Education Code 56195.8 authorizes the Governing Board to adopt policy for the involvement of Board members in any due process hearing procedure activities. However, a best practice is to designate the Superintendent or designee to serve as the district representative at the hearing. The following **optional** paragraph may be revised to reflect district practice.

The Superintendent or designee shall represent the district in any due process hearing conducted with regard to district students and shall inform the Board ~~of Education~~ about the result of the hearing.

~~Complaints for Special Education~~

~~Complaints concerning compliance with state or federal law regarding special education shall be addressed in accordance with the district's uniform complaint procedures.
(cf. 1312.3 - Uniform Complaint Procedures)~~

Note: 5 CCR 3200-3205, as added by Register 2020, No. 21, require complaints alleging a violation of federal or state law or regulation related to the provision of a free appropriate public education to students with disabilities to be submitted to the California Department of Education rather than being addressed through the district's uniform complaint procedures as described in BP/AR 1312.3 - Uniform Complaint Procedures. For further information regarding state compliance complaints, see the accompanying administrative regulation.

Any complaint alleging the district's noncompliance with federal or state laws or regulations related to the provision of a free appropriate public education to students with disabilities shall be filed in accordance with 5 CCR 3200-3205.

Legal Reference:

EDUCATION CODE

56000 Education for individuals with ~~exceptional needs~~ disabilities

56001 Provision of the special education programs

56020-56035 Definitions

56195.7 Written agreements

56195.8 Adoption of policies for programs and services

56300-56385 Identification and referral, assessment

56440-56447.1 Programs for individuals between the ages of three and five years

56500-56509 Procedural safeguards, including due process rights

56600-56606 Evaluation, audits and information

CODE OF REGULATIONS, TITLE 5

3000-3100 Regulations governing special education, especially:

~~4600-4671 Uniform complaint procedures~~

3080-3089 Procedural safeguards

3200-3205 Special education compliance complaints

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

1400-1482 Individuals with Disabilities Education Act

UNITED STATES CODE, TITLE 29

794 Section 504 of the Rehabilitation Act

UNITED STATES CODE, TITLE 42

11434 Homeless assistance

CODE OF FEDERAL REGULATIONS, TITLE 34

99.10-99.22 Inspection, review and procedures for amending education records

104.36 Procedural safeguards

300.1-300.818 Assistance to states for the education of students with disabilities, especially:

300.150-300.153 State compliance complaints

300.500-300.520 Procedural safeguards and due process for parents and students

COURT DECISIONS

Winkelman v. Parma City School District, (2007) 550 U.S. 516

Management Resources:

FEDERAL REGISTER

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

WEB SITES

California Department of Education, Special Education: <http://www.cde.ca.gov/sp/se>

Office of Administrative Hearings, Special Education Division:

<https://www.dgs.ca.gov/OAH/Case-Types/Special-Education>

U.S. Department of Education, Office of Special Education Programs: <http://www.ed.gov/about/offices/list/osers/osep>

SIERRA COUNTY OFFICE OF EDUCATION

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy adopted: April 10, 2007

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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Instruction

AR 6159.1

PROCEDURAL SAFEGUARDS AND COMPLAINTS FOR SPECIAL EDUCATION

Note: The following **mandated** administrative regulation reflects the federal Individuals with Disabilities Education Act (20 USC 1400-1482), implementing federal regulations (34 CFR 300.1-300.818), and conforming state legislation. Note that in cases where state law provides greater protections to students, state law supersedes federal law.

Both federal and state law give parents/guardians of students with disabilities the right to due process and require the district to provide procedural safeguards, as specified below. Education Code 56501 extends these rights to the student only if the student is an emancipated minor or a ward or dependent of the court with no available parent/guardian or surrogate parent. See AR 6159.3 - Appointment of Surrogate Parent for Special Education Students. As part of these rights, districts must provide two different notices, the prior written notice and the procedural safeguards notice, to parents/guardians at specified times detailed below.

Prior Written Notice

Note: Pursuant to 20 USC 1415, districts are **mandated** to adopt procedures that include prior written notice to parents/guardians of students with disabilities under the circumstances described below.

The Superintendent or designee shall send to the parents/guardians of any student with disabilities a prior written notice ~~within a reasonable time before: (20 USC 1415(e); 34 CFR 300.503; ;~~ (Education Code 56346, 56500.4, 56500.5; 20 USC 1415; 34 CFR 300.102, 300.300, 300.503)

1. ~~The~~ Before the district initially refers the student for assessment
2. ~~The~~ 2. Within a reasonable time before the district proposes to initiate or change the student's identification, assessment, educational placement, or the provision of a free appropriate public education (FAPE) to the student
3. ~~The~~ 3. Within a reasonable time before the district refuses to initiate or change the student's identification, assessment, or educational placement or the provision of FAPE to the student
4. ~~The~~ Within a reasonable time before the student graduates from high school with a regular diploma thus resulting in a change in placement

Note: 34 CFR 300.300 states that a parent/guardian may revoke consent for the continued provision of special education and related services at any time. Upon receipt of this written revocation, 34 CFR 300.300 requires the district to provide prior written notice and, within a reasonable period of time, discontinue all services to the student. See AR 6159 - Individualized Education Program.

5. Upon receipt of the parent/guardian's written revocation of consent for the continued provision of special education and related services to the student

This prior written notice shall include: (Education Code 56500.4; 20 USC 1415(e); 34 CFR 300.503)

1. ~~___~~ A description of the action proposed or refused by the district
2. ~~___~~ An explanation as to why the district proposes or refuses to take the action
3. ~~A description of any other options that the individualized education program (IEP) team considered and why those options were rejected~~
4. ~~___~~ A description of each assessment procedure, ~~test~~assessment, record, or report the district used as a basis for the proposed or refused action
5. ~~A description of any other factors relevant to the district's proposal or refusal~~
6. ~~4.~~ A statement that the parents/guardians of the student have protection under procedural safeguards and, if this notice is not an initial referral for assessment, the means by which a copy of the description of procedural safeguards can be obtained
7. ~~5.~~ Sources for parents/guardians to obtain assistance in understanding these provisions
6. ~~A description of any other options that the individualized education program (IEP) team considered and why those options were rejected~~
(cf. 6159 - Individualized Education Program)
7. ~~A description of any other factors relevant to the district's proposal or refusal~~
(cf. 5145.6 - Parental Notifications)

Procedural Safeguards Notice

A procedural safeguards notice shall be made available to parents/guardians of students with a ~~disability~~disabilities once ~~a~~each school year and: (Education Code 56301; 20 USC 1415(d)(1); 34 CFR 300.504; ~~Education Code 56301)~~)

1. ~~___~~ Upon initial referral or parent/guardian request for assessment

Note: Pursuant to 34 CFR 300.504, the procedural safeguards notice must be provided upon receipt of the first state complaint filed against the district in a school year pursuant to 34 CFR 300.151-300.153. For complaint procedures addressing alleged violation of federal or state law or regulation related to the provision of a free appropriate public education (FAPE), see the section "State Compliance Complaints" below.

2. ~~___~~ Upon receipt of the first state compliance complaint ~~and upon~~in a school year, filed in accordance with the section "State Compliance Complaints" below
3. ~~___~~ Upon receipt of the first due process ~~complaint~~hearing request in a school year
(cf. 1312.3 - Uniform Complaint Procedures)
4. ~~___~~ In accordance with the discipline procedures pursuant to 34 CFR 300.530(h), when a ~~decision is made to remove a~~removal of a student because of a violation of a code of conduct ~~which~~ constitutes a change of placement
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
5. ~~___~~ ~~4.~~ Upon request by a parent/guardian

Note: 34 CFR 300.504 lists the required content of the procedural safeguards notice. A sample procedural safeguards notice is available on the California Department of Education's (CDE) web site.

The procedural safeguards notice shall include a full explanation of all of the procedural safeguards available under 34 CFR 300.148, 300.151-300.153, 300.300, 300.502-300.503, 300.505-300.518, 300.520, 300.530-300.536, and 300.610-300.625 relating to: ~~(Education Code 56301; 20 USC 1415(d)(2);~~ 34 CFR 300.504)

- 1.- Independent educational evaluation
(*cf. 6164.4 - Identification and Evaluation of Individuals for Special Education*)
- 2.- Prior written notice
3. Parental consent, including a parent/guardian's right to revoke consent, in writing, to the student's continued receipt of special education and related services
- 4.- Access to educational records
(*cf. 5125 - Student Records*)
- 5.- Opportunity to present complaints and resolve complaints through the due process complaint and state compliance complaint procedures, including the time period in which to file a complaint, the opportunity for the district to resolve the complaint, and the difference between a due process complaint and the state compliance complaint procedures, including the jurisdiction of each procedure, what issues may be raised, filing and decisional timelines, and relevant procedures
- 6.- The availability of mediation
- 7.- The student's placement during the pendency of any due process complaint
- 8.- Procedures for students who are subject to placement in an interim alternative educational setting
(*cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities)*)
- 9.- Requirements for unilateral placement by parents/guardians of students in private schools at public expense
- 10.- Hearings on due process complaints, including requirements for disclosure of assessment results and recommendations
- 11.- State-level appeals
- 12.- Civil actions, including the time period in which to file those actions
- 13.- Attorney's fees
13. Availability of attorneys' fees pursuant to 34 CFR 300.517

This notice shall also include the rights and procedures contained in Education Code 56500-56509, including ~~information:~~ (Education Code 56321, 56321.5, 56321.6)

1. Information on the procedures for requesting an informal meeting, prehearing mediation conference, mediation conference, or due process hearing;~~the~~
2. The timelines for completing each process;~~whether~~
3. Whether the process is optional;~~the~~
4. The type of representative who may be invited to participate;~~and the~~
5. The right of the parent/guardian and/or the district to electronically record the proceedings of IEP meetings in accordance with Education Code 56341.~~(Education Code 56321, 56321.5)1~~
6. Information regarding the state special schools for students who are deaf, hard of hearing, blind, visually impaired, or deaf-blind

A copy of this notice shall be attached to the student's assessment plan ~~and referred to at.~~ At each IEP meeting, the Superintendent or designee shall inform the parent/guardian of the federal and state procedural safeguards that were provided in the notice. (Education Code 56321, ~~56321.5~~56500.1)

Format of Parent/Guardian Notices

Note: 20 USC 1415 mandates that districts adopt procedures to ensure that the parent/guardian notice is in the native language of the parent/guardian, unless it is clearly not feasible to do so. 34 CFR 300.29 defines "native language" as the language normally used by the individual and, for a child, the language regularly used in the home environment. Pursuant to 34 CFR 300.503 and 300.504, the notice must be in an "understandable language" as specified below. Districts that subscribe to CSBA's GAMUT Policy Plus may use the program's web-based translator to translate policy documents uploaded into the district's GAMUT web site.

The parents/guardians of a student with a disability shall be provided written notice of their rights in ~~a~~ language easily understood by the general public and in their native language or other mode of communication used by them, unless to do so is clearly not feasible. ~~The notice shall include, but not be limited to, those rights prescribed by Education Code 56341. (34 CFR 300.503; (Education Code 56341, 56506); 34 CFR 300.503, 300.504)~~

If the native language ~~or~~ other mode of communication of the parent/guardian is not a written language, the district shall take steps to ensure that ~~the notice is translated orally or by other means in the parent/guardian's native language or other mode of communication and that the parent/guardian understands the contents of the notice.~~ (34 CFR 300.503)

1. ~~The notice is translated orally or by other means to the parent/guardian in his/her native language or other mode of communication.~~
2. ~~The parent/guardian understands the contents of the notice.~~
3. ~~There is written evidence that items #1 and #2 have been satisfied.~~

The district may place a copy of the procedural safeguards notice on the district's web site. (20 USC 1415(d))

Note: The following **optional** paragraph is for use by districts that wish to grant parents/guardians the option to receive notices electronically pursuant to 34 CFR 300.505.

A parent/guardian of a student with disabilities may elect to receive the prior written notice or procedural safeguards notice by an electronic mail communication. (34 CFR 300.505)

Filing Due Process Complaints

Note: In California, due process hearings required by federal law are held only at the state level. Related rights and procedures are set forth in Education Code 56501-56506 and 5 CCR 3080-3089. Note that in cases where state law provides greater protection, state law supersedes federal law.

When a parent/guardian has revoked consent for the continued provision of special education services to the student, 34 CFR 300.300 specifies that a district may not use the due process hearing procedures to obtain an agreement or a ruling to require that services be provided.

20 USC 1415 **mandates** that the district adopt procedures regarding a party's right to initiate a due process hearing concerning the issues specified in items #1-4 below.

A parent/guardian and/or the district may initiate due process hearing procedures whenever: (~~20 USC 1415(b)~~; Education Code 56501; 20 USC 1415)

- 1.- ___ There is a proposal to initiate or change the student's identification, assessment, or educational placement or the provision of FAPE to the student.
- 2.- ___ There is a refusal to initiate or change the student's identification, assessment, or educational placement or the provision of FAPE to the student.
- 3.- ___ The parent/guardian refuses to consent to an assessment of ~~his/her child~~the student.
- 4.- ___ There is a disagreement between a parent/guardian and the district regarding the availability of a program appropriate for the student, including the question of financial responsibility, as specified in 34 CFR 300.148 (~~formerly 300.403~~).

Note: Pursuant to 20 USC 1415 and 34 CFR 300.508, the district is **mandated** to adopt procedures (1) requiring either party (the district or the parent/guardian) or their attorney to provide a due process complaint notice to the other party and (2) requiring that the party may not have a due process hearing until that complaint notice has been filed. CDE has developed model forms to assist parties in filing a complaint and due process complaint notice.

Prior to having a due process hearing, the party requesting the hearing, or the party's attorney, shall provide the opposing party a due process complaint, which shall remain confidential, specifying: (Education Code 56502; 20 USC 1415(~~b~~); 34 CFR 300.508; ~~Education Code 56502~~)

- 1.- ___ The student's name
- 2.- ___ The student's address or, in the case of a student identified as homeless pursuant to 42 USC 11434, available contact information for that student
(*cf. 6173 - Education for Homeless Children*)
- 3.- ___ The name of the school the student attends

4. A description of the nature of the student's problem relating to the proposed or refused initiation or change, including facts relating to the problem
5. A proposed resolution to the problem to the extent known and available to the complaining party at the time

Note: Although Education Code 56502 states that all requests for a due process hearing must be filed with the Superintendent of Public Instruction, according to CDE's web site, due process hearing requests should be filed with the Special Education Division of the Office of Administrative Hearings.

Parties filing a due process complaint shall file their request with the state Office of Administrative Hearings, Special Education Division.

Note: 20 USC 1415 mandates that the district's procedures include an opportunity to file a complaint about an alleged violation that occurred not more than two years before the parent/guardian or district knew or should have known about the alleged violation, unless an exception specified in law applies.

The request shall be filed within two years from the date the party initiating the request knew or had reason to know of the facts underlying the basis for the request. This timeline shall not apply if the district misrepresented that it had solved the problem or withheld required information from the parent/guardian. (Education Code 56505; 20 USC 1415; 34 CFR 300.507, 300.511)

District's Response to Due Process Complaints

If the district has sent prior written notice to the parent/guardian regarding the subject matter of the parent/guardian's due process complaint, the district shall, within 10 days of receipt of the complaint, send a response specifically addressing the issues in the complaint. (20 USC 1415; 34 CFR 300.508)

If the district has not sent a prior written notice to the parent/guardian regarding the subject matter contained in the parent/guardian's due process complaint, the district shall send a response to the parent/guardian within 10 days of receipt of the complaint ~~specifying~~containing: (20 USC 1415~~(e)(1)~~; 34 CFR 300.508):

1. An explanation of why the district proposed or refused to take the action raised in the complaint
2. A description of other options that the IEP team considered and the reasons that those options were rejected
(cf. 6159 Individualized Education Program)
3. A description of each evaluation/assessment procedure, assessment, record, or report the district used as the basis for the proposed or refused action
4. A description of the factors that are relevant to the district's proposal or refusal

~~If the district has sent prior written notice to the parent/guardian regarding the subject matter of the parent/guardian's due process complaint, the district shall, within 10 days of receipt, send a response specifically addressing the issues in the complaint. (20 USC 1415(e)(1); 34 CFR 300.508)~~

~~Parties filing a due process complaint shall file their request with the Superintendent of Public~~

~~Instruction or designated contracted agency. (Education Code 56502)~~

Upon the filing of a due process complaint by either party or upon request of the parent/guardian, the district shall inform the parent/guardian of any free or low-cost legal and other relevant services available in the area. (34 CFR 300.507)

Informal Process/Pre-Hearing Mediation Conference

Note: 20 USC 1415 mandates that the district's due process procedures include an opportunity for mediation. Education Code 56500.3 establishes a state-level mediation process. In addition, Education Code 56502 authorizes an informal meeting process conducted at the local level, as described in the following paragraph.

Prior to or upon initiating a due process hearing, the Superintendent or designee and a parent/guardian may, if the party initiating the hearing so chooses, agree to meet informally ~~to resolve~~resolve any issue(s) relating to the identification, assessment, ~~or~~ education and placement, or provision of FAPE for a student with disabilities. The Superintendent or designee shall have the authority to resolve the issue(s). ~~In addition, either party may file a request with the Superintendent of Public Instruction for a mediation conference to be conducted by a person under contract with the California Department of Education. (Education Code 56502) (Education Code 56502)~~

In addition, either party may file a request with the state Office of Administrative Hearings for a mediation conference. (Education Code 56500.3)

If resolution is reached that resolves the due process issue(s), the parties shall enter into a legally binding agreement that satisfies the requirements of Education Code 56500.3. (Education Code 56500.3)

Attorneys may attend or otherwise participate only in those mediation conferences that are scheduled after the filing of a request for due process hearing. (Education Code 56500.3, 56501)

State Compliance Complaints

Note: 5 CCR 3200-3205, as added by Register 2020, No. 21, require complaints alleging violation of federal or state law or regulation related to the provision of FAPE to students with disabilities to be submitted to CDE rather than being addressed through the district's uniform complaint procedures as described in BP/AR 1312.3 - Uniform Complaint Procedures. State compliance complaints differ from the due process complaints described above and are investigated and resolved by CDE.

Pursuant to 34 CFR 300.152, if a written complaint is the subject of both a state compliance complaint and a due process complaint, or contains multiple issues which include one or more issues that are a part of a due process hearing, CDE must set aside any part of the state compliance complaint that is being addressed in the due process hearing until the conclusion of the hearing.

Any individual, including a person's duly authorized representative or an interested third party, public agency, or organization may file with the California Department of Education (CDE) a written and signed statement alleging that, within the previous year, any of the following occurred: (5 CCR 3200, 3201)

1. The district violated Part B of the Individuals with Disabilities Education Act (20 USC 1411-1419) and its implementing regulations (34 CFR 300.1-300.818).

2. The district violated Part 30 of the Education Code (Education Code 56000-56865) and 5 CCR 3200-3205.
3. The district violated the terms of a settlement agreement related to the provision of FAPE, excluding any allegation related to an attorney fees provision in a settlement agreement.
4. The district failed or refused to implement a due process hearing order to which the district is subject.
5. Physical safety concerns interfered with the provision of FAPE.

The complaint shall include: (5 CCR 3202; 34 CFR 300.153)

1. A statement that the district has violated or failed to comply with any provision set forth in 5 CCR 3201
2. The facts on which the statement is based
3. The signature and contact information for the complainant
4. If alleging violations with respect to a specific student, the student's name and address (or other available contact information for a homeless student), the name of the school that the student is attending, a description of the nature of the student's problem and facts related to the problem, and a proposed resolution of the problem to the extent known and available to the party at the time the complaint is filed

The complainant shall forward a copy of the complaint to the Superintendent or designee at the same time the complaint is filed with CDE. (5 CCR 3202)

Note: Pursuant to 5 CCR 3203 and 34 CFR 300.152, CDE must complete its investigation of the state compliance complaint within 60 calendar days. This time limit may be extended only if (1) exceptional circumstances exist with respect to the particular complaint or (2) the complainant and the district agree to extend the time to engage in mediation. Within 30 days of the issuance of the investigation report, either the district or the complainant may request reconsideration of the decision. Within 60 days of receiving the request for reconsideration, CDE must respond in writing to the parties by either denying the request for reconsideration or modifying the investigative report.

Within 30 days of the date of CDE's investigation report, the district or complainant may request reconsideration of the decision in accordance with 5 CCR 3204. Pending CDE's response, any corrective actions set forth in the report shall remain in effect and enforceable, unless stayed by a court. (5 CCR 3204)

SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 Regulation approved: April 10, 2007
 revised: September 8, 2020

Sierra County/Sierra-Plumas Joint USD

Board Policy

Instruction

BP 6159.2

NONPUBLIC, NONSECTARIAN SCHOOL AND AGENCY SERVICES FOR SPECIAL EDUCATION

Note: Education Code 56195.8 mandates districts to adopt policies for the special education programs and services they operate, including nonpublic, nonsectarian services provided to students with disabilities when no appropriate public education program is available to meet their special education needs. The nonpublic, nonsectarian school or agency (NPS/A) must be certified as meeting state standards pursuant to Education Code 56366 and 56366.1.

The following policy and accompanying regulation should be revised to comply with the policies and regulations of the Special Education Local Plan Area in which the district operates.

~~The Governing Board of Education~~ recognizes its responsibility to provide ~~all-district students~~ a free appropriate public education to students with disabilities in accordance with law. When the district is unable to provide direct special education and/or related services to students with disabilities, the Board may enter into a contract with a nonpublic, nonsectarian school or agency ~~to meet the students' needs~~ (NPS/A) to meet student needs consistent with the comprehensive local plan of the Special Education Local Plan Area.

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

(cf. 1312.3 – Uniform Complaint Procedures)

(cf. 3541.2 – Transportation for Students with Disabilities)

(cf. 4112.23 – Special Education Staff)

(cf. 6146.4 – Differential Graduation Competency Standards for Students with Disabilities)

Note: Pursuant to Education Code 56366 and 56366.1, a district contracting with an NPS/A must verify that the NPS/A meets certification requirements. 5 CCR 3067 allows the district to request, in writing, that the California Department of Education review the certification status of an NPS/A.

Beginning in the 2020-21 school year, Education Code 56366.1, as amended by AB 1172 (Ch. 454, Statutes of 2019), also requires districts to verify that the NPS/A provides staff training in the use of evidence-based practices and interventions specific to the unique behavioral needs of the NPS/A's student population.

Prior to entering into a contract to place any student in ~~a nonpublic, nonsectarian school or agency~~ NPS/A, the Superintendent or designee shall verify that the school or agency is certified to provide special education and related services to individuals with disabilities and complies with staff training requirements in accordance with Education Code 56366 and 56366.1. In addition, the Superintendent or designee shall monitor, on an ongoing basis, the certification of any ~~nonpublic, nonsectarian school~~ NPS/A with which the district has a contract to ensure that the ~~school or agency's~~ certification has not expired.

No district student shall be placed in ~~a nonpublic, nonsectarian school or agency~~ NPS/A unless the student's individualized education program (IEP) team has determined that an appropriate public education alternative does not exist and that the ~~nonpublic, nonsectarian school or agency~~ placement is appropriate for the student. (Education Code 56342.1)

(cf. 6159 - Individualized Education Program)

Note: Pursuant to Education Code 56365, students enrolled in an NPS/A are deemed to be enrolled in public schools for state apportionment purposes. Districts then pay to the NPS/A the full amount of the school tuition or, as amended by AB 1172, the agency fees for participating students.

The district shall pay to the NPS/A the full amount of the tuition or fees, as applicable, for students with disabilities who are enrolled in programs or receiving services provided by the NPS/A. (Education Code 56365)

In accordance with law, any student with disabilities placed in ~~a nonpublic, nonsectarian school or agency~~ NPS/A shall have all the rights and protections to which students with disabilities are generally entitled, including, but not limited to, ~~the~~ procedural safeguards, due process rights, and periodic review of ~~his/her~~ the student's IEP. ~~(Education Code 56195.8, 56342.1)~~

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

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

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

During the period when any student with disabilities is placed in ~~a nonpublic, nonsectarian school or agency~~ NPS/A, the student's IEP team shall retain responsibility for monitoring the student's progress towards meeting the goals identified in ~~his/her~~ the IEP.

Note: The following optional paragraph may be modified to reflect district practice.

The Superintendent or designee shall notify the Board prior to approving an out-of-state placement for any district student.

~~In accordance with Education Code 56366.2, the~~ The Superintendent or designee may apply to the Superintendent of Public Instruction to waive any of the requirements of Education Code 56365, 56366, ~~56366.3,~~ and 56366.6. (Education Code 56366.2)

~~(cf. 1431 - Waivers)~~

Legal Reference:

EDUCATION CODE

56034-56035 Definitions of nonpublic, nonsectarian school and agency

56042 Placement not to be recommended by attorney with conflict of interest

56101 Waivers

56163 Certification

56168 Responsibility for education of student in hospital or health facility school

56195.8 Adoption of policies

56342.1 Individualized education program; placement

56360-56369 Implementation of special education

56711 Computation of state aid

56740-56743 Apportionments and reports

56760 Annual budget plan; service proportions

56775.5 Reimbursement of assessment and identification costs

56836.20-56836.21 Special education funding; SELPA contracts with nonpublic nonsectarian schools

FAMILY CODE

7911-7912 Interstate compact on placement of children

GOVERNMENT CODE

7570-~~7588~~ 7587 Interagency responsibilities for providing services to disabled children ~~with disabilities;~~ especially:

7572.55 Seriously emotionally disturbed child; out-of-state placement

WELFARE AND INSTITUTIONS CODE

362.2 Out-of-home placement for IEP

727.1 *Out-of-state -placement of wards of court*

CODE OF REGULATIONS, TITLE 5

3001 *Definitions*

3051-3051.24 Special education; standards for related services and staff qualifications

3060-3070 *Nonpublic, nonsectarian school and agency services*

UNITED STATES CODE, TITLE 20

1400-1487 *Individuals with Disabilities Education Act*

CODE OF FEDERAL REGULATIONS, TITLE 34

300.129-300.148 *Children with disabilities in private schools*

COURT DECISIONS

Agostini v. Felton, (1997) 521 U.S. 203, 117 S.Ct. 1997

Management Resources:

FEDERAL REGISTER

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

WEB SITES

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

U.S. Department of Education, Office of Special Education and Rehabilitative Services:

<http://www.ed.gov/about/offices/list/osers>

~~Services: <http://www.ed.gov/about/offices/list/osers>~~

SIERRA COUNTY OFFICE OF EDUCATION

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy adopted: April 10, 2007

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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Instruction

AR 6159.2

NONPUBLIC, NONSECTARIAN SCHOOL AND AGENCY SERVICES FOR SPECIAL EDUCATION

Note: The following administrative regulation may be revised to reflect district practice and the procedures of the Special Education Local Plan Area in which the district participates.

Master Contract

Note: Education Code 56366 details the provisions that must be included in a master contract with nonpublic, nonsectarian schools or agencies (NPS/As) for the purpose of special education services.

Every master contract ~~with between the district and~~ a nonpublic, nonsectarian school or agency shall be made on forms provided by the California Department of Education and shall include an individual services agreement negotiated for each student.

~~Each master contract~~(NPS/A) shall specify the general administrative and financial agreements for providing ~~the~~ special education and designated instruction and services, ~~including student~~. The master contract shall be for a term not to exceed one year and shall be renegotiated prior to June 30. Provisions of the contract shall include, but not be limited to: (Education Code 56366; 5 CCR 3062)

1. Student-teacher ratios, ~~as well as transportation if~~
2. Transportation specified in a student's individualized education program (IEP) (cf. 3541.2 - Transportation for Students with Disabilities)
~~); The administrative provisions of the contract shall include procedures~~
The contract shall not include special education transportation provided through the use of services or equipment owned, leased, or contracted by the district for students enrolled in the NPS/A unless provided directly or subcontracted by that NPS/A.
3. Procedures for recordkeeping and documentation, ~~and the~~
4. The maintenance of school records by the district to ensure that appropriate high school graduation credit is received by any participating student. ~~The contract may allow for partial or full time attendance at the nonpublic, nonsectarian school. (Education Code 56366)~~
~~(cf. 3541.2 - Transportation for Students with Disabilities)~~
~~(cf. 3580 - District Records)~~
~~(cf. 5125 - Student Records)~~
~~(cf. 6146.1 - High School Graduation Requirements)~~

~~The master contract shall include a~~ 5. An individual services agreement for each student, which will be negotiated for the length of time for which NPS/A special education and designated instruction and services are specified in the student's IEP

6. A description of the process to be utilized by the district to oversee and evaluate placements in ~~nonpublic, nonsectarian schools~~. This description shall include the NPS/A, including a method for evaluating whether each student is making appropriate educational progress-

7. Procedures and responsibilities for attendance and unexcused absences

8. General provisions related to modifications and amendments to the contract, waivers, disputes, contractor's status, conflicts of interest, termination, inspection and audits, compliance with applicable state and federal laws and regulations, and indemnification and insurance requirements

9. Payment schedules, including, but not limited to, payment amounts, payment demand, right to withhold, and audit exceptions

The contract may allow for partial or full-time attendance at the NPS/A. (Education Code 56366)

With mutual agreement of the district and ~~a nonpublic, nonsectarian school or agency~~ NPS/A, changes may be made to the administrative and financial agreements in the master contract at any time, provided the change does not alter a student's educational instruction, services, or placement as outlined in ~~his/her~~ the student's individual services agreement. (Education Code 56366)

The master contract or individual services agreement may be terminated for cause if either party gives 20 days' notice. However, the availability of a public education program initiated during the period of the contract shall not give cause for termination unless the parent/guardian agrees to transfer the student to the program. (Education Code 56366)

Placement and Services

~~The~~ For any student to be placed in an NPS/A, the Superintendent or designee shall develop an individual services agreement ~~for each student to be placed in a nonpublic, nonsectarian school or agency~~ based on the student's IEP. Each individual services agreement shall specify the length of time authorized in the student's IEP for the ~~nonpublic, nonsectarian school~~ NPS/A services, not to exceed one year. Changes in a student's educational instruction, services, or placement shall be made only on the basis of revisions to the student's IEP. (Education Code 56366)

(cf. 6159 - Individualized Education Program)

~~The IEP team of a~~ At least once each year, the district shall: (Education Code 56366)

Note: Pursuant to Education Code 56366, each student placed in an NPS/A will be administered the California Assessment of Student Performance and Progress by NPS/A staff who have attended the regular testing training sessions provided by the district or another local educational agency. Student assessment results are reported in accordance with the state's alternative accountability system (Dashboard Alternative School Status). See BP 0500 - Accountability.

1. Evaluate the educational progress of each student placed in an NPS/A, including a review of state assessment results
2. During the annual meeting held to review the student's IEP. The pursuant to Education Code 56343, consider whether the student's IEP and individual services agreement shall specify the review schedules. (5 CCR 3069) needs continue to be best met at the NPS/A and whether changes to the student's IEP are necessary, including whether the student may be transitioned to a public school setting

Note: The following paragraph is for use by elementary school districts.

Prior to the annual review of a student's IEP, the Superintendent or designee shall notify any high school district to which the student may transfer of the student's enrollment in ~~a nonpublic, nonsectarian school or agency~~ an NPS/A. (5 CCR 3069)

When a special education student meets the district requirements for completion of the prescribed course of study as designated in the student's IEP, the district shall award the student a diploma of graduation. (5 CCR 3070)

(cf. 6146.4 - Differential Graduation and Competency Standards for Individuals with Exceptional Needs)

Out-of-State Placements

Note: Government Code 7572.55 and Welfare and Institutions Code 362.2 and 727.1 address the out-of-state placement of children who are seriously emotionally disturbed and/or wards of the court. Such placements may be made only after in-state alternatives have been considered and found not to meet the child's needs.

Before contracting with ~~a nonpublic, nonsectarian school or agency~~ an NPS/A outside California, the Superintendent or designee shall document the district's efforts to use public schools and/or to find an appropriate program offered by ~~a nonpublic, nonsectarian school or agency~~ NPS/A within California. (Education Code 56365)

Within 15 days of any decision for an out-of-state placement, the student's IEP team shall submit to the Superintendent of Public Instruction a report with information about the services provided by the out-of-state program, the costs of the special education and related ~~costs~~ services provided, and the district's efforts to locate an appropriate public school or ~~nonpublic, nonsectarian school or agency~~ NPS/A within California. (Education Code 56365)

If the district decides to place a student with ~~a nonpublic, nonsectarian school or agency~~ NPS/A outside the state, the district shall indicate the anticipated date of the student's return to a placement within California and shall document efforts during the previous year to return the student to California. (Education Code 56365)

On-Site Visits

Note: Beginning with the 2020-21 school year, Education Code 56366.1, as amended by AB 1172 (Ch. 454, Statutes of 2019), requires a district that enters into a master contract with an NPS/A to conduct on-site visits to the NPS/A as described in the following section. Findings from the monitoring visit must be reported to CDE using criteria published by CDE.

The Superintendent or designee shall conduct an on-site visit to an NPS/A before the placement of a student at the school or agency, if the district does not have any other students currently enrolled at the NPS/A. (Education Code 56366.1)

At least once per year, the Superintendent or designee shall conduct an on-site monitoring visit to each NPS/A at which the district has a student attending and with which it maintains a master contract. The monitoring visit shall include, but is not limited to: (Education Code 56366.1)

1. A review of services provided to the student through the individual services agreement
2. A review of progress the student is making toward the goals set forth in the student's IEP
3. A review of progress the student is making toward the goals set forth in the student's behavioral intervention plan, if applicable
4. An observation of the student during instruction
5. A walkthrough of the facility

The district shall report the findings resulting from the monitoring visit to CDE within 60 calendar days of the on-site visit. (Education Code 56366.1)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Sierra County/Sierra-Plumas Joint USD

Board Policy

Students

BP 5116.1

INTRADISTRICT OPEN ENROLLMENT

The Governing Board desires to provide enrollment options that meet the diverse needs and interests of district students and parents/guardians, while also maximizing the efficient use of district facilities and resources. The Superintendent or designee shall establish procedures for the selection and transfer of students among district schools in accordance with law, Board policy, and administrative regulation.

(cf. 5116.2 - Involuntary Student Transfers)

(cf. 5117 - Interdistrict Attendance)

The parents/guardians of any student who resides within district boundaries may apply to enroll their child in any district school, regardless of the location of their residence within the district. (Education Code 35160.5)

(cf. 5111.1 - District Residency)

The Board shall annually review this policy. (Education Code 35160.5, 48980)

Enrollment Priorities

No student currently residing within a school's attendance area shall be displaced by another student transferring from outside the attendance area. (Education Code 35160.5)

(cf. 5116 - School Attendance Boundaries)

The Superintendent or designee shall grant priority for the enrollment of a student in a district school outside of the student's attendance area, if the student:

1. Is enrolled in a district school designated by the California Department of Education (CDE) as "persistently dangerous" (20 USC 7912; 5 CCR 11992)
(cf. 0450 - Comprehensive Safety Plan)
2. Is a victim of a violent crime while on school grounds (20 USC 7912)
3. Is a victim of an act of bullying committed by another district student, as determined through an investigation following the parent/guardian's submission of a written complaint with the school, district, or local law enforcement agency pursuant to Education Code 234.1 (Education Code 46600)

If the district school requested by the student is at maximum capacity, the Superintendent or designee shall accept an intradistrict transfer request for another district school. (Education Code 46600)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5131.2 - Bullying)

4. Is currently enrolled in a district school identified by CDE for comprehensive support and improvement, with priority given to the lowest academically achieving students from low-income families as determined pursuant to 20 USC 6313(a)(3) (20 USC 6311)

(cf. 0520.1 - Comprehensive and Targeted Support and Improvement)

5. Is experiencing special circumstances that might be harmful or dangerous to the student in the current attendance area, including, but not limited to, threats of bodily harm or threats to the emotional stability of the student. Any such student may transfer to a district school that is at capacity and otherwise closed to transfers. To grant priority under these circumstances, the Superintendent or designee must have received either: (Education Code 35160.5)
 - a. A written statement from a representative of an appropriate state or local agency, including, but not necessarily limited to, a law enforcement official or a social worker, or a properly licensed or registered professional, including, but not necessarily limited to, a psychiatrist, psychologist, marriage and family therapist, clinical social worker, or professional clinical counselor
 - b. A court order, including a temporary restraining order and injunction
6. Is a sibling of another student already attending that school
7. Has a parent/guardian whose primary place of employment is that school

Application and Selection Process

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law and Board policy, applications for intradistrict open enrollment shall be submitted between May 1 and June 30 of the school year preceding the school year for which the transfer is requested.

The Superintendent or designee shall calculate each school's capacity in a nonarbitrary manner using student enrollment and available space. (Education Code 35160.5)

Except for the enrollment priorities listed above, the Superintendent or designee shall use a random, unbiased selection process to determine which students shall be admitted whenever a district school receives admission requests that are in excess of the school's capacity. (Education Code 35160.5)

Enrollment decisions shall not be based on a student's academic or athletic performance. However, existing entrance criteria may be used for enrolling students in specialized schools or programs, provided that the criteria are uniformly applied to all applicants. In addition, academic performance may be used to determine eligibility for, or placement in, programs for gifted and talented students. (Education Code 35160.5)
(cf. 6172 - Gifted and Talented Student Program)

Transportation

In general, the district shall not be obligated to provide transportation for students who attend school outside their attendance area.

However, upon parent/guardian request, the district shall provide transportation assistance to any student who is eligible for free or reduced-price meals and whose enrollment in a district school outside the student's attendance area is a result of being a victim of bullying. (Education Code 46600)
(cf. 3250 - Transportation Fees)
(cf. 3540 - Transportation)

Legal Reference:

EDUCATION CODE
200 Prohibition against discrimination
35160.5 District policies; rules and regulations
35291 Rules
35351 Assignment of students to particular schools
46600-46611 Interdistrict attendance agreements
48200 Compulsory attendance

48204 *Residency requirements for school attendance*
48300-48316 *Student attendance alternatives, school district of choice program*
48980 *Notice at beginning of term*

CODE OF REGULATIONS, TITLE 5

11992-11994 *Definition of persistently dangerous schools*

UNITED STATES CODE, TITLE 20

6311 *State plans*

6313 *Eligibility of schools and school attendance areas; funding allocation*

7912 *Transfers from persistently dangerous schools*

COURT DECISIONS

Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

ATTORNEY GENERAL OPINIONS

85 *Ops. Cal. Atty. Gen. 95 (2002)*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Public School Choice FAQs

Every Student Succeeds Act - Update #8, July 14, 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Unsafe School Choice Option, May 2004

WEB SITES

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

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

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

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Students

AR 5116.1

INTRADISTRICT OPEN ENROLLMENT

Transfers for Victims of a Violent Criminal Offense

Within a reasonable amount of time, not to exceed 14 calendar days, after it has been determined that a student has been the victim of a violent criminal offense while on school grounds, the student's parents/guardians shall be offered an option to transfer their child to an eligible school identified by the Superintendent or designee. In making the determination that a student has been a victim of a violent criminal offense, the Superintendent or designee shall consider the specific circumstances of the incident and consult with local law enforcement as appropriate. Examples of violent criminal offenses include, but are not limited to, attempted murder, battery with serious bodily injury, assault with a deadly weapon, rape, sexual battery, robbery, extortion, or hate crimes.

The Superintendent or designee shall consider the needs and preferences of the affected student and parent/guardian in making the offer. If the parent/guardian elects to transfer the student, the transfer shall be completed as soon as practicable.

Transfers from a "Persistently Dangerous" School

Upon receipt of notification from the California Department of Education (CDE) that a district school has been designated as "persistently dangerous," intradistrict transfers shall be granted as follows:

1. Within 10 days of receipt of the notification from CDE, the Superintendent or designee shall provide parents/guardians of students attending the school with notice of the school's designation. Along with this notification, or at least 14 calendar days before the start of the school year, the Superintendent or designee shall provide a list of other district schools to which any student of the school that is designated as persistently dangerous may transfer.
(cf. 0450 - Comprehensive Safety Plan)
2. Parents/guardians who desire to transfer their child out of the school shall provide a written response to the Superintendent or designee and shall rank-order their preferences from among all schools identified by the Superintendent or designee as eligible to receive transfer students.
3. The Superintendent or designee shall consider the needs and preferences of students and parents/guardians before making an assignment, but is not obligated to accept the parent/guardian's preference if the assignment is not feasible due to space constraints or other considerations. The Superintendent or designee shall notify the parents/guardians of the assigned school.
4. For students whose parents/guardians accept the offer, the transfer shall be made as quickly as possible. If the parents/guardians decline the assigned school, the student may remain in the current school.

The transfer shall remain in effect as long as the student's school of origin is identified as "persistently dangerous." The Superintendent or designee may choose to make the transfer permanent based on the educational needs of the student, parent/guardian preferences, and other factors affecting the student's ability to succeed if returned to the school of origin.

The Superintendent or designee shall cooperate with neighboring districts to develop an interdistrict transfer program in the event that space is not available in a district school.

(cf. 5117 - Interdistrict Attendance)

Other Intradistrict Open Enrollment

Except for transfers for victims of a violent crime and from a "persistently dangerous school," the following procedures shall apply to intradistrict open enrollment:

1. The Superintendent or designee shall identify those schools which may have space available for additional students. A list of those schools and open enrollment applications shall be available at each school site, the district office, and on the district's web site.
2. After the enrollment priorities have been applied in accordance with Board policy, if there are more requests for a particular school than there are spaces available, a random drawing shall be held from the applicant pool. A waiting list shall be established to indicate the order in which applicants may be accepted if openings occur during the year. Late applicants shall not be added to the waiting list for the current year but shall instead wait for a subsequent lottery.
3. The Superintendent or designee shall provide written notification to applicants as to whether their applications have been approved, denied, or placed on a waiting list. If the application is denied, the reasons for denial shall be stated.
4. Approved applicants must confirm their enrollment within 10 school days.

Any student who is granted a transfer out of a school that had been identified by CDE for comprehensive support and improvement shall be allowed to remain in the school of enrollment until completing the highest grade offered at that school. (20 USC 6311)

(cf. 0520.1 - Comprehensive and Targeted Support and Improvement)

A student granted intradistrict enrollment under other circumstances shall not be required to reapply for readmission but may be subject to displacement due to excessive enrollment.

Any complaints regarding the open enrollment process shall be submitted in accordance with the applicable complaint procedure.

(cf. 1312.3 - Uniform Complaint Procedures)

Notifications

Notifications shall be sent to parents/guardians at the beginning of each school year describing all current statutory attendance options and local attendance options available in the district. Such notification shall include: (Education Code 35160.5, 48980)

1. All options for meeting residency requirements for school attendance

(cf. 5111.1 - District Residency)

2. Program options offered within local attendance areas
3. A description of any special program options available on both an interdistrict and intradistrict basis
4. A description of the procedure for application for alternative attendance areas or programs and the appeals process available, if any, when a change of attendance is denied
5. A district application form for requesting a change of attendance
6. The explanation of attendance options under California law as provided by CDE
(cf. 5145.6 - Parental Notifications)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Sierra County/Sierra-Plumas Joint USD

Exhibit

Intradistrict Open Enrollment

E 5116.1

Students

PARENTAL NOTIFICATION: OPTION TO TRANSFER FROM A PERSISTENTLY DANGEROUS SCHOOL

Dear Parents/Guardians:

The California Department of Education has designated the _____ School as a "persistently dangerous" school based on state criteria which include expulsion rates for certain types of offenses, gun-free schools violations and violent criminal offenses committed on school property.

Federal law requires that all parents/guardians of students in this school be offered an opportunity to transfer their children to another eligible district school or charter school which has not been so designated. Such transfers would take effect on [date].

The following schools are available to accept transfers:

Other district schools may not appear on this list because either (1) they also have been identified as "persistently dangerous," or (2) the Superintendent has determined that all transfer requests can be accomplished among the above schools.

Information about each available school is enclosed, including information on academic achievement.

If you decide you want to transfer your child, please submit your top [number] choices of schools on the enclosed form by [date] to the [district office or the principal at your child's school]. It cannot be guaranteed that your first choice will be available, but your preferences will be considered.

If you choose to transfer your child, you will be expected to provide or arrange for transportation to and from the child's school. As funds and space permit, transportation may be provided upon request, with priority given to students with the greatest financial need.

PARENT/GUARDIAN TRANSFER REQUEST FROM A "PERSISTENTLY DANGEROUS" SCHOOL

Instructions: To request a transfer for your child out of a school that has been designated as "persistently dangerous," please complete the following form and return it by [return date] to the [district office or to your child's school]. You will be notified by [date] regarding your child's school assignment for the next school year and your options if you decide to decline the school assignment at that time.

Child's Name: _____

Parent/Guardian's Name: _____ Signature: _____

School Child Currently Attends: _____

Please write numbers in the boxes below to rank your top [number] choices of available schools:

? _____ [school name] _____

? _____ [school name] _____

? _____ [school name] _____

If you have any questions, please contact [name] at [phone number].

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Exhibit version: April 10, 2007

Sierra County/Sierra-Plumas Joint USD

Board Policy

Extracurricular And Cocurricular Activities

BP 6145

Instruction

The Board of Education recognizes that extracurricular and cocurricular activities enrich the educational and social development of students and enhance students' feelings of connectedness with the schools. The district shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

(cf. 1330 - Use of School Facilities); (cf. 5137 - Positive School Climate); (cf. 6145.2 - Athletic Competition); (cf. 5148.2 - Before/After School Programs)

Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity. No extracurricular or cocurricular program or activity shall be provided or conducted separately on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases. (5 CCR 4925)

(cf. 0410 - Nondiscrimination in District Programs and Activities); (cf. 5145.3 - Nondiscrimination/Harassment); (cf. 5145.7 - Sexual Harassment); (cf. 6145.5 - Student Organizations and Equal Access)

Any complaint alleging unlawful discrimination in the district's extracurricular or cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

Unless specifically authorized by law, no student shall be charged a fee for his/her participation in educational activities, including extracurricular and cocurricular activities and materials or equipment related to such activities. (Education Code 49010, 49011)

(cf. 3260 - Fees and Charges); (cf. 3452 - Student Activity Funds)

Eligibility Requirements:

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7 through 8 must demonstrate weekly satisfactory academic progress including but not limited to:

1. Maintenance of a grade report that reflects no "F" or failing grade.
 - a. Students may practice with an "F" grade but are not allowed to participate in games, tournaments, or travel with the team.

To be eligible to participate in extracurricular and cocurricular activities, students in grades 9 through 12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale with no "F" grade(s) in all enrolled classes
2. Maintenance of minimum progress toward meeting high school graduation requirements (cf. 5121 - Grades/Evaluation of Student Achievement); (cf. 6146.1 - High School Graduation Requirements)

The Superintendent or designee may grant ineligible students a probationary period not to exceed one semester. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. (Education Code 35160.5)

Any decision regarding the eligibility of a homeless student, foster youth, or child of an active duty military

family for extracurricular or cocurricular activities shall be made by the Superintendent or designee in accordance with Education Code 48850 and 49701.
(cf. 6173 - Education for Homeless Children); (cf. 6173.1 - Education for Foster Youth); (cf. 6173.2 - Education of Children of Military Families)

The Superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

Student Conduct at Extracurricular/Cocurricular Events:

When attending or participating in extracurricular and cocurricular activities on or off campus, district students are subject to district policies and regulations relating to student conduct. Students who violate district policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation in extracurricular or cocurricular activities in accordance with Board policy and administrative regulation. When appropriate, the Superintendent or designee shall notify local law enforcement.

(cf. 5131 - Conduct); (cf. 5131.1 - Bus Conduct); (cf. 5144 - Discipline); (cf. 5144.1 - Suspension and Expulsion/Due Process); (cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Annual Policy Review:

The Board shall annually review this policy and implementing regulations. (Education Code 35160.5)

Legal Reference:

EDUCATION CODE

35145 Public meetings

35160.5 District policy rules and regulations; requirements; matters subject to regulation

35179 Interscholastic athletics; associations or consortia

35181 Students' responsibilities

48850 Participation of homeless students and foster youth in extracurricular activities and interscholastic sports

48930-48938 Student organizations

49010-49013 Student fees

49024 Activity Supervisor Clearance Certificate

49700-49704 Education of children of military families

CALIFORNIA CONSTITUTION

Article 9, Section 5 Common school system

CODE OF REGULATIONS, TITLE 5

350 Fees not permitted

4900-4965 Nondiscrimination in elementary and secondary education programs receiving state financial assistance

5531 Supervision of extracurricular activities of pupils

UNITED STATES CODE, TITLE 42

2000h-2-2000h-6 Title IX, 1972 Education Act Amendments

COURT DECISIONS

Hartzell v. Connell, (1984) 35 Cal. 3d 899

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013

CALIFORNIA TASK FORCE REPORT TO THE LEGISLATURE

Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance Certificate (ASCC), Coded Correspondence 10-11, July 20, 2010

WEB SITES

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

California Association of Directors of Activities: <http://www.cada1.org>

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

California Interscholastic Federation: <http://www.cifstate.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

SIERRA COUNTY OFFICE OF EDUCATION

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Extracurricular And Cocurricular Activities

AR 6145

Instruction

Definitions

For purposes of applying eligibility criteria for student participation, extracurricular and cocurricular activities shall be defined as follows: (Education Code 35160.5)

1. Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit, do not take place during classroom time, and have all of the following characteristics:
 - a. The program is supervised or financed by the school district.
 - b. Students participating in the program represent the school district.
 - c. Students exercise some degree of freedom in the selection, planning, or control of the program.
 - d. The program includes both preparation for performance and performance before an audience or spectators.
2. Cocurricular activities are programs that may be associated with the curriculum in a regular classroom.

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California.
(cf. 6143 - Courses of Study)
2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

Eligibility Requirements

Grades 7-8

The grade point average (GPA) used to determine eligibility shall be based on the grades entered into the district's attendance/grading program on a designated day of every school week, i.e., Tuesday.

Grades 9-12

The grade point average (GPA) used to determine eligibility for extracurricular and cocurricular activities shall be based on grades of the last previous grading period during which the student attended class at least a majority of the time. If a student was not in attendance for all, or a majority of, the grading period due to absences excused by the school for reasons such as serious illness or injury, approved travel, or work, the GPA used to determine eligibility shall be the grading period immediately prior to the excluded grading period(s). (Education Code 35160.5) (cf. 5113 - Absences and Excuses)

When a student becomes ineligible to participate in extracurricular or cocurricular activities in the upcoming grading period, or when he/she is subject to probation, the principal or designee shall provide written notice to the student and his/her parent/guardian.

Supervision

All extracurricular activities conducted under the name or auspices of a district school or any class or organization of the school, regardless of where the activities are held, shall be under the direct supervision of certificated employees. (5 CCR 5531)

Any noncertificated person working with students in a district-sponsored extracurricular student activity program shall possess an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing or shall have cleared a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning his/her duties, in accordance with BP 4127/4227/4327 - Temporary Athletic Team Coaches. (Education Code 49024)
(cf. 1240 - Volunteer Assistance)
(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)
(cf. 4212.5 - Criminal Record Check)

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