

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

September 21, 2021

6:00pm Regular Session

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

Zoom: <https://us02web.zoom.us/j/83483486383>

Phone dial-in: 669-900-9128

Webinar ID: 834 8348 6383

*(Press *6 to unmute)*

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

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at the Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Superintendent Email Process
- b. Board Participation in CSBA Annual Conference, December 2-4
- c. Assignment of Alicia Misita, TK/K/1st Grade Teacher, Downieville Elementary School, .67 FTE (4 hr/day), effective August 23, 2021
- d. Professional Services Agreement with Kelli Grock for Counseling Services, Contract 2022-008C
- e. Professional Services Agreement with Micah Cohen for Occupational Therapy Services, Contract 2022-009C
- f. Professional Services Agreement with Barbara McKurtis for Hearing Services, Contract 2022-010C
- g. Request for Leave of Absence for Amy Burt, Loyalton Elementary School Special Education Instructional Aide**

2. Business Report

- a. Account Object Summary-Balance from 07/01/2021 to 08/31/2021**

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 10, 2021**
2. Approval of Board Report-Checks Dated 08/01/2021 through 08/31/2021**

G. ACTION ITEMS

1. New Business

- a. Authorization for Superintendent to enter into Memorandum of Understanding with Sierra-Plumas Teacher's Association for the 2021-2022 School Year, Contract 2022-006C**

- b. Adoption of Resolution 22-004C, Adopting the Gann Limit**
ROLL CALL VOTE
- c. Adoption of Unaudited Actuals for the Fiscal Year End June 30, 2021**
- d. 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 (alternates: Kristal Evans, Tamara Powers)
 - 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

- e. 0410—Nondiscrimination in District Programs and Activities
 - 1. Board Policy, *minor revision***
- f. 5141.4—Child Abuse Prevention and Reporting
 - 1. Board Policy, *revisions***
 - 2. Administrative Regulation, *revisions***
- g. 5141.52—Suicide Prevention
 - 1. Board Policy, *revisions***
 - 2. Administrative Regulation, *revisions***
- h. 5145.12—Search and Seizure
 - 1. Board Policy, *revisions***
- i. 5145.9—Hate-Motivated Behavior
 - 1. Board Policy, *revisions***
- j. 6142.5—Environmental Education
 - 1. Board Policy, *“NEW”***
- k. 6162.51—State Academic Achievement Tests
 - 1. Administrative Regulation, *revisions***
- l. 7211—Developer Fees
 - 1. Board Policy, *revisions***
 - 2. Administrative Regulation, *revisions***

H. ADVANCED PLANNING

- 1. Next Regular Board Meetings will be held on October 12, 2021 at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will also be available for the public.
- 2. Suggested Agenda Items

I. ADJOURN



James Berardi, Superintendent
Secretary to the County Board of Education

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



Amy Burt



08/30/2021

Sierra County Board of Education

PO Box 955

109 Beckwith Rd.

Loyalton CA 96118

Dear Sierra County Board of Education:

I would like to request a leave of absence for health reasons. I am taking care of them now and will be able to come back in November. I am a teacher's aide at Loyalton Elementary. I work for Special Education as well as 2 hours in the general classroom.

I enjoy my job and look forward to coming back in November. I realize this would be unpaid leave. I would appreciate this leave greatly.

Sincerely,

Amy Burt

Teacher Aide

Balances through August						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	307,843.00	307,843.00	278,965.50	3,600.00	25,277.50
1115	Certificated Extra Duty	1,000.00	1,000.00		100.00	900.00
1120	Certificated Substitutes	7,500.00	7,500.00			7,500.00
1200	Certificated Pupil Support Ser	56,444.00	56,444.00	25,467.30	5,093.46	25,883.24
1300	Certificated Supervisor Admini	197,315.00	197,315.00	157,387.70	33,965.24	5,962.06
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	Total for Object 1000	580,102.00	580,102.00	461,820.50	42,758.70	75,522.80
2100	Instructional Aides' Salaries	154,607.00	154,607.00	126,389.25	1,998.31	26,219.44
2115	Classified Extra Duty	1,000.00	1,000.00			1,000.00
2120	Classified Substitutes	5,000.00	5,000.00			5,000.00
2200	Classified Support Salaries	39,910.00	39,910.00	66,168.59	5,401.10	31,659.69-
2215	Classified Support Extra Duty	1,000.00	1,000.00			1,000.00
2300	Classified Supervisors' Admini	207,800.00	207,800.00	104,177.90	20,876.00	82,746.10
2400	Clerical Technical Office Staf	150,609.00	150,609.00	121,887.25	22,636.00	6,085.75
2900	Other Classified Salaries	19,752.00	19,752.00			19,752.00
	Total for Object 2000	579,678.00	579,678.00	418,622.99	50,911.41	110,143.60
3101	STRS Certificated Positions	160,406.00	160,406.00	78,139.90	7,234.76	75,031.34
3202	PERS Classified Positions	122,318.00	122,318.00	93,982.00	12,444.77	15,891.23
3302	OASDI Classified Positions	35,661.00	35,661.00	25,690.08	3,219.97	6,750.95
3311	Medicare Certificated Position	9,207.00	9,207.00	6,471.60	828.26	1,907.14
3312	Medicare Classified Positions	8,346.00	8,346.00	6,013.16	754.60	1,578.24
3401	Health & Welfare Benefits Cert	110,570.00	110,570.00	99,363.70	5,543.78	5,662.52
3402	Health & Welfare Benefits Clas	70,148.00	70,148.00	110,313.70	12,125.34	52,291.04-
3501	SUI Certificated	6,748.00	6,748.00	5,400.30	705.47	642.23
3502	SUI Classified	7,129.00	7,129.00	4,712.14	609.01	1,807.85
3601	Workers' Compensation Certific	24,094.00	24,094.00	15,949.60	1,480.68	6,663.72
3602	Workers' Compensation Classifi	21,837.00	21,837.00	14,819.47	1,859.72	5,157.81
3901	Golden Handshake	15,689.00	15,689.00		15,688.50	.50
	Total for Object 3000	592,153.00	592,153.00	460,855.65	62,494.86	68,802.49
4100	Approved Textbooks Core Curric	1,001.00	1,001.00			1,001.00
4300	Materials and Supplies	54,248.00	54,248.00	5,898.26	344.69	48,005.05
4320	Custodial Grounds Supplies	1,000.00	1,000.00			1,000.00
4330	Office Supplies	1,750.00	1,750.00	180.00		1,570.00
4350	Vehicle Upkeep	3,500.00	3,500.00	1,381.71	118.29	2,000.00
4399	Mat & Sup Undesignated Bal	4,293.00	4,293.00			4,293.00

Balances through August						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
4400	Noncapitalized Equipment	9,414.00	9,414.00			9,414.00
Total for Object 4000		75,206.00	75,206.00	7,459.97	462.98	67,283.05
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	14,500.00	14,500.00	2,137.50	2,994.00	9,368.50
5300	Dues and Membership	16,941.00	16,941.00	3,765.80	14,456.16	1,280.96-
5400	Insurance	15,000.00	15,000.00			15,000.00
5500	Operation Housekeeping Service	14,500.00	14,500.00	3,914.28	85.72	10,500.00
5600	Rentals, Leases, Repairs, Nonc	2,500.00	2,500.00	769.34	80.62	1,650.04
5801	Legal Services	18,500.00	18,500.00	5,000.00		13,500.00
5805	Personnel Expense	500.00	500.00			500.00
5808	Other Services & Fees	1,500.00	1,500.00			1,500.00
5810	Contracted Services	385,979.00	385,979.00	187,603.61	27,236.61	171,138.78
5899	SPJUSD to Reimburse			1,835.39	26,813.76	28,649.15-
5900	Communications	10,500.00	10,500.00	8,064.64	4,783.78	2,348.42-
Total for Object 5000		520,420.00	520,420.00	213,090.56	76,450.65	230,878.79
6400	Equipment	20,000.00	20,000.00			20,000.00
6500	Equipment Replacement	15,000.00	15,000.00			15,000.00
Total for Object 6000		35,000.00	35,000.00	.00	.00	35,000.00
7110	County Tuition Inter Dist Agre	25,000.00	25,000.00			25,000.00
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
Total for Object 7000		49,428.00	49,428.00	.00	.00	49,428.00
Total for Fund 01 and Expense accounts		2,431,987.00	2,431,987.00	1,561,849.67	233,078.60	637,058.73
Fund 11 - ADULT ED						
1300	Certificated Supervisor Admini	101,715.00	101,715.00	82,293.40	16,458.68	2,962.92
2200	Classified Support Salaries	3,143.00	3,143.00			3,143.00
2400	Clerical Technical Office Staf			20,213.55	465.75	20,679.30-
Total for Object 2000		3,143.00	3,143.00	20,213.55	465.75	17,536.30-
3101	STRS Certificated Positions	22,410.00	22,410.00	13,924.00	2,784.80	5,701.20
3202	PERS Classified Positions	720.00	720.00	4,630.90	106.70	4,017.60-
3302	OASDI Classified Positions	195.00	195.00	1,253.25	28.88	1,087.13-
3311	Medicare Certificated Position	1,475.00	1,475.00	1,193.30	238.66	43.04
3312	Medicare Classified Positions	46.00	46.00	293.07	6.75	253.82-
3401	Health & Welfare Benefits Cert	12,767.00	12,767.00	10,639.00	2,127.80	.20
Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2022, Period = 2, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)						ESCAPE ONLINE Page 2 of 3

Balances through August						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
3501	SUI Certificated	1,251.00	1,251.00	1,012.20	202.44	36.36
3502	SUI Classified	39.00	39.00	101.08	2.33	64.41-
3601	Workers' Compensation Certific	3,859.00	3,859.00	2,940.80	588.16	330.04
3602	Workers' Compensation Classifi	119.00	119.00	722.35	16.64	619.99-
Total for Object 3000		42,881.00	42,881.00	36,709.95	6,103.16	67.89
4100	Approved Textbooks Core Curric	6,500.00	6,500.00	5,065.24		1,434.76
4300	Materials and Supplies	6,000.00	6,000.00	7,292.05	1,146.24	2,438.29-
4320	Custodial Grounds Supplies	2,000.00	2,000.00		77.09-	2,077.09
4330	Office Supplies	3,000.00	3,000.00	290.57	5.88	2,703.55
4350	Vehicle Upkeep	5,000.00	5,000.00	1,184.22		3,815.78
4400	Noncapitalized Equipment	5,200.00	5,200.00	1,014.96	3,540.06	644.98
Total for Object 4000		27,700.00	27,700.00	14,847.04	4,615.09	8,237.87
5200	Travel and Conference	6,500.00	6,500.00	967.28	1,157.72	4,375.00
5203	MILEAGE	1,000.00	1,000.00			1,000.00
5300	Dues and Membership	1,500.00	1,500.00	1,100.00		400.00
5500	Operation Housekeeping Service	4,200.00	4,200.00	3,219.75	180.25	800.00
5600	Rentals, Leases, Repairs, Nonc	2,500.00	2,500.00	1,390.57	117.43	992.00
5801	Legal Services	1,000.00	1,000.00			1,000.00
5805	Personnel Expense	100.00	100.00			100.00
5808	Other Services & Fees			489.60	110.40	600.00-
5810	Contracted Services	17,000.00	17,000.00	1,050.00	12,334.94	3,615.06
5900	Communications	5,000.00	5,000.00	1,195.65	4.35	3,800.00
Total for Object 5000		38,800.00	38,800.00	9,412.85	13,905.09	15,482.06
6200	Building and Improvement of Bu	6,380.00	6,380.00	3,250.00	3,250.00	120.00-
6400	Equipment	6,610.00	6,610.00			6,610.00
Total for Object 6000		12,990.00	12,990.00	3,250.00	3,250.00	6,490.00
7619	Other Authorized Interfund Tra	6,971.00	6,971.00			6,971.00
Total for Fund 11 and Expense accounts		234,200.00	234,200.00	166,726.79	44,797.77	22,675.44
Fund 16 - FOREST RES						
7211	Transfers of Pass-through Rev	80,000.00	80,000.00			80,000.00
7619	Other Authorized Interfund Tra	13,360.00	13,360.00			13,360.00
Total for Fund 16, Expense accounts and Object 7000		93,360.00	93,360.00	.00	.00	93,360.00
Total for Org 001 - Sierra County Office of Education		2,759,547.00	2,759,547.00	1,728,576.46	277,876.37	753,094.17

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

August 10, 2021

6:00pm Regular Session

Downieville: Downieville School, 130 School St, Downieville CA 95936
Zoom videoconferencing was also available for the public.

A. CALL TO ORDER

President PATTY HALL called the meeting to order at 6:03pm.

B. ROLL CALL

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

ABSENT: *None*

C. APPROVAL OF AGENDA

WRIGHT/STANNARD
5/0

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Acceptance of resignation for Niecea Freeman, Teacher, Downieville Elementary School, 1.0 FTE, effective June 30, 2021
BERARDI: Moving into a different position on the District side.
- b. In-Person Instruction Grant plan
BERARDI: Public meeting held last month. Lots of support for Social and Emotional programs for students.
- c. Professional Services Agreements
BERARDI/GRIESERT: Working with staff looking to renew contracts.
- d. Memorandum of Understanding with Sierra-Plumas Teacher's Association for the 2021-2022 School Year, Contract 2022-006C
BERARDI: MOU regarding changes in working conditions due to COVID. Submitted to the Board for review.

2. Business Report

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

3. Staff Reports

SELPA—BETHKE: Thank you to the staff that handled the Extended School Year program this summer for students needing continued support through the summer.
ADULT ED—JACKSON: Not present

4. Board Member Reports

None

5. Public Comment

Jason & Kelly Champion—parents: Speaking up on behalf of many parents against mask mandates for students in schools. For many who don't have the resources to

homeschool their children we are asking the school board to not enforce mask mandates. Parents have the right to choose whether or not their children have to wear masks. We feel the masks are doing more harm than good – consider the large increase in strep throat cases in the schools last year.

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held July 13, 2021
2. Approval of minutes for the Special Board Meeting held July 21, 2021
3. Approval of Board Report-Checks Dated 07/01/2021 through 07/31/2021
4. Approval of 2021-2022 SCOE Certificated Substitute List

WRIGHT motioned to approve 1, 3 & 4. Second by MOORE.

5/0

MOORE motioned to approve 2. Second by WRIGHT.

3/0, 2 abstentions (HALL and STANNARD)

G. ACTION ITEMS

1. New Business

PUBLIC HEARING – Declaration of Need

- a. Public Hearing *opened at 6:30pm* to receive public comment regarding the announcement of the adoption of the Declaration of Need for Fully Qualified Educators for the 2021-2022 School Year (Item b). *Closed at 6:33pm with no public comment.*
- b. Approval of the Declaration of Need for Fully Qualified Educators for the 2021-2022 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)*
MOORE/WRIGHT
5/0
- c. Approval of CBEST Waiver for Substitute Teachers *(The Sierra COE has been unable to recruit enough day-to-day substitute teachers who have not had an opportunity to take and pass all sections of the California Basic Educational Skills Test. The SCOE anticipates employing no greater than three (3) day-to-day substitutes on variable term CBEST waiver for the 2021-2022 school year)*
MOORE/WRIGHT
5/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

MOORE motioned to approve d-l as presented, no changes. Second by STANNARD.

5/0

- d. 1312.3—Uniform Complaint Procedures
 1. Administrative Regulation, *revisions*
- e. 1313—Civility
 1. Board Policy, *NEW*
- f. 3511.1—Integrated Waste Management
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- g. 3515.31—School Resource Officers
 1. Board Policy, *NEW*
- h. 4112.42~4212.42~4312.42—Drug and Alcohol Testing for School Bus Drivers
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- i. 4141~4241—Collective Bargaining Agreement

1. Board Policy, *revisions*
- j. 4158~4258~4358—Employee Security
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- k. 6157—Distance Learning
 1. Board Policy, *DELETE (see guide sheet)*
- l. 6158—Independent Study
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*

H. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on September 14, 2021 at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm. Zoom videoconferencing will also be available.
2. Suggested Agenda Items
-High School Graduation requirements

I. ADJOURN at 6:37pm
WRIGHT/POTTER
5/0

Christina Potter, Clerk

James Berardi, Superintendent
Secretary to the County Board of Education

Checks Dated 08/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00015982	08/11/2021	CIT	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00015983	08/11/2021	AZTEC SOFTWARE	11-5810	HSE CURRICULUM		7,485.94
00015984	08/11/2021	BOSS SIGNS	11-6200	STREET SIGNAGE		3,250.00
00015985	08/11/2021	FRONTLINE TECHNOLOGIES GROUP LLC	01-5810	ESCAPE LICENSE/PROGRAMMING	26,636.61	
			01-5899	ESCAPE LICENSE/PROGRAMMING	26,636.61	53,273.22
00015986	08/11/2021	INTERMOUNTAIN DISPOSAL, INC.	11-9500	GARBAGE SERVICE		39.91
00015987	08/11/2021	LES SCHAWB	01-4350	VEHICLE SERVICE	36.98	
			01-5600	VEHICLE SERVICE	18.49	
			01-5899	VEHICLE SERVICE	18.49	73.96
00015988	08/11/2021	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	85.72	
			11-5500	ELECTRICAL SERVICE	150.14	235.86
00015989	08/11/2021	MV LEARNING, LLC	01-5200	TRAINING		2,994.00
00015990	08/11/2021	OFFICE DEPOT	01-4300	OFFICE SUPPLIES	24.39	
			11-4330	OFFICE SUPPLIES	5.88	30.27
00015991	08/11/2021	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00015992	08/11/2021	RAY MORGAN COMPANY	01-9500	COPIER MAINT.	13.66	
			11-9500	COPIER/MAINTENANCE	19.24	32.90
00015993	08/11/2021	REACHLOCAL, INC	11-5810	WEBSITE		2,249.00
00015994	08/11/2021	SATELLITE PHONE STORE	01-5900	SATELLITE PHONE SERVICE		3,000.80
00015995	08/11/2021	SIERRA COUNTY OFFICE OF EDUCATION	11-5808	BANK SERVICE FEES		110.40
00015996	08/11/2021	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	AUG 21 HEALTH INSURANCE	3,595.00	
			76-9576	AUG 21 HEALTH INSURANCE	17,119.15	20,714.15
00015997	08/25/2021	APEX SAW WORKS	01-4300	SANDERS	2.74	
			01-9500	SANDERS	289.54	
				SAW STOP BRAKE	259.80	
				SHOP TOOLS	222.94	775.02
00015998	08/25/2021	DOWNIEVILLE FIRE DISTRICT	11-4300	PARAMEDIC ACADEMY SUPPLIES		252.85
00015999	08/25/2021	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		30.11
00016000	08/25/2021	LES SCHAWB	01-4350	VEHICLE SERVICE	27.73	
			01-5600	VEHICLE SERVICE	13.87	
			01-5899	VEHICLE SERVICE	13.87	55.47
00016001	08/25/2021	OFFICE DEPOT	01-4300	COPY PAPER	353.32	
			11-4300	COPY PAPER	220.83	574.15
00016002	08/25/2021	RAY MORGAN COMPANY	11-5600	COPIER/MAINTENANCE		8.43
00016003	08/25/2021	U.S. BANK VOYAGER	01-4350	FUEL EXPENSE	53.58	
			11-5200	FUEL EXPENSE	32.72	86.30

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

ESCAPE ONLINE

Checks Dated 08/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
Total Number of Checks					22	96,154.82

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	13	65,071.22
11	ADULT EDUCATION	14	13,964.45
76	Payroll Clearing	1	17,119.15
Total Number of Checks		22	96,154.82
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			96,154.82

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

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SIERRA COUNTY OFFICE OF EDUCATION
AND
SIERRA PLUMAS TEACHERS ASSOCIATION
REGARDING THE COVID-19 PANDEMIC AND SCHOOL OPENING DURING THE 2021-2022 SCHOOL YEAR.**

August 6, 2021

The Sierra Plumas Joint Unified School District along with Sierra County Office of Education and the Sierra Plumas Teacher's Association ("Association"), jointly known as the Parties ("Parties") enter into this Memorandum of Understanding ("MOU") regarding the issues related to the coronavirus COVID-19 and the opening of schools during the 2021-2022 school year.

As of the date of this MOU, the Parties recognize that the COVID-19 pandemic necessitates significant modifications to the operation of schools to minimize the health risks associated with COVID-19 infection for all students, staff, and their families while also providing equitable access to education for students.

The Parties acknowledge that staff and students may need to self-quarantine, become quarantined, and/or the District may need to close a learning cohort or close school(s) on an emergency basis to slow the spread of infection and illness arising from COVID-19 during the 2021-2022 school year. [The District will adhere to and follow recommended safety guidance for schools released by the County Health Department, California Department of Public Health \(CDPH\), and the Center for Disease Control and Prevention \(CDC\). When different guidance is provided, the District will follow the most restrictive advice to better ensure the safety of the school community.](#)

Unless otherwise noted below, the provisions of this MOU shall supersede any provisions of the Collective Bargaining Agreement between the Parties that are in conflict for the duration of this MOU, or until modified by mutual agreement of the District and the Association. The Parties affirm the obligation to comply with all provisions of the Collective Bargaining Agreement ("CBA") not in conflict with this MOU. Further, the Parties affirm that all provisions of the Educational Employment Relations Act ("EERA") *California Government Codes 3540 et seq.* apply and remain in effect.

The Parties agree to the following:

ARTICLE 1: PERSONAL PROTECTIVE EQUIPMENT ("PPE")

- 1.1 The District will provide PPE to all unit members and students for every day that unit members or students are required to report to school sites.
- 1.2 In-lieu of using District-provided PPE, unit members may bring their own PPE so long as the PPE complies with [California Department of Public Health \(CDPH\) and Sierra County Public Health](#) guidelines and provides equivalent protection to the PPE provided by the District.
- 1.3 Unit members will not be required to bring their own PPE, and no unit member shall be disciplined or evaluated negatively for not bringing their own PPE.

- 1.4 The District will provide sufficient/required PPE for all staff including an N-95 or equivalent respirator for any unit member who requests one.

ARTICLE 2: COVID-19 EXPOSURE /SCHOOL SITE CLOSURE

- 2.1 Staff, administrators, and students who are sick or experiencing Covid symptoms are expected to remain home and will not be permitted on a District site while sick or symptomatic following the CDPH and local health department guidelines.
- 2.2 If a staff member, administrator, student, or parent associated with a stable student tests positive for COVID-19, ~~the students~~ all those individuals exposed and suspected to have been in close contact per the County/CDPH contact tracing protocols, will immediately be notified and the Sierra County Public Health Department will be notified as well.
- 2.3 The District will work with the Sierra County Department of Public Health to ensure that all staff and students being quarantined are given resources on how to properly quarantine and provide access to medical professionals if illness manifests itself.
- 2.4 District will follow CDPH quarantine guidelines for the 2021 - 2022 school year for staff members. This will include providing on site testing when needed.
- 2.5 All closed classroom spaces, worksites, rooms, school sites, or other District facilities will be thoroughly cleaned and disinfected prior to being re-opened for in-person learning and cleaned on a regular basis per the previous COVID-19 Safety MOU for the 2020-21 school year and per the District's COVID-19 Health and Safety Plan filed with the State for the 2021-22 school year.
- 2.6 The District will communicate any all decisions about closures and re-opening to all bargaining unit members at a school site or district wide as appropriate. Such communication ~~may~~ will be by email ~~or~~ and by telephone.

ARTICLE 4: DAYS AND HOURS

3.1 In-Person Adjunct Duties, Committee Assignments, or Extra Duty Work

- 4.1.1 Any and all in-person adjunct duties, committee assignments, or extra-duty positions may be held in person or virtually as assigned by site administration.

3.2 Training Days or Hours

- 4.2.1 Unless already provided for in the CBA, no more than two (2) additional Training Days or equivalent work hours shall be required by the District. Such additional days and/or hours shall be added to the unit member's work year and compensated at the unit member's daily rate of pay.

3.3 Other Health and Safety Issues

3.3.1 Daily Cleaning and Disinfecting

3.3.1.2 The District will ensure that all classroom spaces, restrooms, common spaces, and workspaces are cleaned and disinfected daily, including but not limited to desks, doorknobs, light switches, faucets, and other high touch fixtures, using the safest and most effective disinfectant necessary, as recommended by federal, state, and/or local health officials.

3.3.1.3 Daily cleaning and disinfecting will be done by trained custodial personnel. Certificated unit members may perform **supplemental** daily cleaning and disinfecting **as they deem necessary**.

3.4. Regular Deep Cleaning of Classroom Spaces

3.4.1 Regular deep cleaning of classroom spaces and staff workspaces will be completed at least once per week. Deep cleaning shall be done by trained, qualified professionals. Deep cleaning will occur with sufficient time for any harmful chemicals to dissipate prior to the space being occupied by staff, students, administrators, or visitors.

ARTICLE 4: LEAVES

4.1 Covid Paid Sick Leave/Families First Coronavirus Response Act (FFCRA - expires September 30, 2021)

4.1.1 For unit members in an in-person teaching model during the 2021-2022 school year, the District will provide a maximum of 10 **supplemental** days of paid sick leave in the case of a documented COVID - 19 health related absence and/or a required quarantine if the unit member is unable to be reasonably accommodated through the interactive process and unable to perform their assigned duties. These days will only become available after the unit member has exhausted all ~~attempts to apply for other state, and federal and other COVID-19 leaves.~~ **Unit members will not be required to utilize instead of using their accrued sick leave before accessing this supplemental COVID-19 leave provided by the District and State.** These could include, but not be limited to, FFCRA, SB 95 or Worker's Compensation.

4.1.2 If a unit member is **quarantined unable to teach in person** due to COVID-19, then they will be expected to provide **independent study opportunities for their students unless they are unable to work due to illness or other reasons.** **Unit members working remotely distance learning from home and will receive their regular pay and no supplemental COVID-19 or regular sick leave will be used.** All unit members are encouraged to **utilize the appropriate supplemental COVID-19 leaves provided by the District, State, and/or Federal governments when necessary to ensure the best overall safety for students, staff, and the community.** ~~apply for FFCRA, SB 95, FMLA or Worker's Compensation.~~

4.2 Paid Leave of Absence for Unit Members At-Risk of COVID-19 Exposure

4.2.1 In the event a bargaining unit member is unable to return to in-person instruction because either they or someone in their household is at high risk for illness or infection associated with COVID-19, and an alternate or remote assignment is unavailable to them, such member shall ~~apply for FFCRA, SB 95, FMLA or Worker's Compensation~~ **be encouraged to work with the District on a case by case basis to request a reasonable accommodation through the interactive process.**

ARTICLE 5: DISTANCE LEARNING Independent Study (IS): Long-term Option and Short-term (COVID-19 quarantines)

As a result of the passage of Assembly Bill (AB) 130, the District, for 2021-22 only, will offer long-term IS (15 days or longer) that meets the new requirements set forth in AB 130, as an educational option for students and families wishing not have their children attend school for in-person instruction. Per this MOU, the Parties agree that students/families electing to enroll in the Long-Term IS program will follow the requirements stipulated in AB 130. The Long-Term IS program for K-8 will be serviced by the Home-School/IS program and the assigned unit member(s). For high school students, the IS program will be serviced by the IS unit member(s) assigned to Sierra Pass Continuation School / Home School program.

The Parties also agree that unit members will provide Short-Term IS (less than 15 days) as per past practice for all students quarantined due to COVID-19 protocols required by the CDPH and the local County Health Department. Short-Term IS is exempt from the new requirements in AB 130 but the Parties agree to continue discussions related to his matter and return to the bargaining table to negotiate any needed or desired changes.

~~Consistent with *Education Code Section 43503* as amended by SB98, if as a result of the orders and guidelines issued by federal, state, or local public health officers, the District is unable to provide a safe and healthy in-person learning environment for all students.~~

~~5.1 The Parties affirm that the District will offer in-person instruction to the greatest extent possible while also maintaining a safe and healthy learning environment for all students, educators, and their families. If this is not possible, Distance Learning will be provided.~~

~~5.2 Distance Learning~~

~~5.2.1 All students will receive synchronous or asynchronous instruction either in person or through distance learning. The lesson design and type of instruction shall be designed by the classroom teacher with the approval of the site administrator.~~

~~5.2.1.1 All content will be aligned to grade level standards that are provided at a level of quality and intellectual challenge substantially equivalent to in-person instruction.~~

~~5.2.1.2 All students will receive daily live interaction with certificated employees and peers for purposes of instruction, progress monitoring, and maintaining school connectedness. This interaction may take the form of internet or telephonic communication, or by other means permissible under public health orders.~~

~~5.2.1.3.1 This daily live interaction may be designed to meet the needs of students.~~

~~5.2.1.4.2 If daily live interaction is not feasible as part of regular instruction, the District shall develop an alternative plan in consultation with and based on meaningful input from students, parents, and the site administration.~~

~~5.2.2 The District will do its utmost to ensure equitable access to education for all students. For those students who don't have adequate access to connectivity, the district will develop an alternate method of delivery of instruction.~~

~~5.2.3~~ The District will provide academic and other supports in distance learning that are designed to address the needs of pupils who are not performing at grade level, or need support in other areas, such as English learners, pupils with exceptional needs, pupils in foster care or experiencing homelessness, and pupils requiring mental health support.

~~provisions of this MOU.~~

~~5.2.3.1~~ In order to provide equitable access to the educational program, special education, and other related services, for pupils with an individualized education plan (IEP), the District shall ensure that all IEPs can be executed in a distance learning environment.

~~5.3.1~~ According to *Education Code 43501* as amended by SB98 the minimum daily instructional minutes for grades TK-K (180 daily minutes), 1-3 (230 daily minutes), 4-12 (240 daily minutes), and Continuation High School (180 daily minutes) are in effect for the 2021-2022 school year.

~~5.3.1.1~~ When providing distance learning, academic content, classwork, independent work, assignments, projects, synchronous instruction, asynchronous instruction, and live interaction shall all be combined to meet the daily minimum minutes per grade level. Daily lesson plans, assessments, and instructional methodologies used shall be at the discretion of the classroom teacher with approval from the site administrator.

~~5.3.1.2~~ Unit members will be expected to conduct normal and necessary informal and formal assessments to guide instruction and contribute to an overall grade at the end of each grading period.

~~5.3.2~~ Bargaining unit members will design the means and methods for providing distance learning based on appropriate standards-based instruction, their resources, and their students' abilities to access the curriculum. Bargaining unit members will be responsible for planning appropriate standards-based instruction, responding to parents and students in a timely manner, supporting diverse learners, building rapport and connections with students, regularly monitoring student work completion and participation, providing students feedback, and reporting non-participation to the site administrator for additional outreach and follow-up.

~~5.3.3~~ Except for office hours and/or interactive instruction, bargaining unit members will set their schedule asynchronously. Bargaining unit members are expected to work and be available during their normal contractual work hours and workdays. To provide students and parents with consistency and to avoid conflicts, office hours/interactive instruction shall be scheduled during the same times each week. Bargaining unit members shall have time each week designated to provide student support, feedback, and clarification and may be conducted via phone, email, and/or other virtual platforms.

~~5.3.4~~ Interactive instruction should include content that requires student interaction with their teacher/classmates, content that engages a student in making a response, content that engages students in a visual way, and provides the bargaining unit member opportunities to provide the student encouragement and feedback.

- ~~5.3.5 Bargaining unit members providing service in a total distance learning model may work remotely or may access and work from their assigned classroom/office workspace during regular school hours as they deem necessary unless their assigned workspace is being used to provide classroom space for a stable student cohort. Administrators will notify bargaining unit members if their regularly assigned workspace is going to be occupied to provide additional spaces for physical distancing and stable cohorts.~~
- ~~5.3.6 Any recording of live/synchronous virtual instruction is required to have the consent of the teacher and the principal.~~
- ~~5.3.7 The District will provide all bargaining unit members the necessary equipment and supplies in order to provide distance learning, including but not limited to technology, laptop computers, display boards, video cameras, headphones, and any other items normally provided during in-person learning, to the reasonable and approvable extent possible.~~
- ~~5.3.8 If a unit member needs daycare services, the unit members will be allowed to bring their children on site while distance teaching or hybrid model are in place. All COVID-19 precautions will be in place and followed. Each teacher will sign a teacher waiver form to have their children on site.~~
- ~~5.3.9 The district may provide onsite support for teachers while the unit member is distance teaching or in a hybrid model of teaching.~~

~~5.4 Distance Learning Accountability Requirements~~

~~5.4.1 The teacher shall document daily participation for each pupil on each school day, in whole or in part, for which distance learning is provided. A pupil who does not participate in distance learning when assigned to do so shall be documented as absent by the distance learning teacher.~~

~~5.4.1.1 Evidence of daily student participation in distance learning shall be obtained using:~~

~~5.4.1.1.1 evidence of participation in online activities;~~

~~5.4.1.1.2 completion of regular assignments and/or assessments; and based on meaningful input from students, parents, and the site administration.~~

~~5.4.1.1.3 contacts between employees of the District and pupils or parents or guardians.~~

~~5.4.1.2 The teacher shall ensure that a weekly engagement record is completed for each pupil documenting synchronous or asynchronous instruction for each whole or partial day of distance learning, verifying daily participation, and tracking assignments.~~

~~5.4.1.3 The teacher shall develop written procedures for tiered reengagement strategies for all pupils who are absent from distance learning for more than three (3) school days or 60% of the instructional days in a school week. These procedures shall require school site administrators or classified staff to contact the pupil's~~

parents or guardians pursuant to the requirements of *Education Code Sections 43504(f)*.

5.4.1.4 — Classroom teachers shall regularly communicate with parents and guardians regarding a pupil's academic progress consistent with established practices and procedures for traditional in-person learning.

ARTICLE 6: TRANSFERS AND ASSIGNMENTS

— 6.1 — The following procedures shall apply to the assignment of distance learning remote work:

6.1.1 — The unit member's request for a distance learning remote work assignment must be submitted via email. The request shall include the reasons for the bargaining unit member's request, including that they are seeking the distance learning remote work assignment because either they or someone in their household is at high risk for infection and illness associated with COVID-19.

6.1.2 — Priority for distance learning remote work assignments may be given to those individuals who are requesting the remote work assignment because either they or someone in their household is high risk for infection or illness associated with COVID-19, in addition to the hire date seniority and credential, an individual's risk to COVID-19 infection will be taken into account when deciding an individual distance learning remote assignment.

ARTICLE 7: PAY AND BENEFITS

7.1 — While working under an in-person learning model, or a total distance learning model, or a hybrid model, bargaining unit members shall continue to receive their full compensation and benefits. If extracurricular duties can and are performed, bargaining unit members shall continue to receive stipends and/or additional pay, as provided for under the CBA, and will be prorated accordingly for the service provided. All unit members will be paid their hourly per diem rate of pay for all additional training required for COVID-19 safety mitigation and/or procedures required outside of the regular contract work day.

7.2 Any bargaining unit members that volunteer to provide substitute coverage during their prep or cover for another colleague unable to complete Short-Term IS work for students; for an in-person class cohort or distance learning class shall be paid their prorated per diem hourly rate of pay for this work their time worked outside of their regularly contracted time.

ARTICLE 8: TRAINING

8.1 All unit members will be trained in the protocols and procedures consistent with federal, state, and local public health officer guidelines.

8.1.1 The District may provide appropriate software and training for bargaining unit members required to engage with students in a virtual setting either as part of in-person learning, or distance learning.

8.1.2 The District will provide a minimum of 72 hours' notice to all bargaining unit members of additional required training hours or days not already provided for in the CBA.

ARTICLE 9: ACCOMMODATION

9.1 The District ~~may~~ will work with unit members on a case by case basis through the interactive process in an attempt to provide reasonable accommodations for employees particularly vulnerable to COVID-19 who request an accommodation. ~~due to a medical condition, including but not limited to:~~

~~9.1.2 Providing additional or enhanced PPE;~~

~~9.1.3 Placing physical barriers to separate the vulnerable employee from staff, students, or other individuals on campus;~~

~~9.1.4 If available, transferring or reassigning the employee to a distance learning assignment or an assignment with minimal daily contacts with others.~~

ARTICLE 10: CONSULTATION RIGHTS AND RESERVE RIGHT TO FURTHER NEGOTIATE

10.1 Due to the evolving nature of the pandemic, the Association reserves the right to negotiate safety and/or any impacts and effects related to the COVID-19 pandemic as needed.

ARTICLE 11: DURATION

11.1 The Parties share joint interests in keeping communications open and working collaboratively for the benefit of students, staff, parents, and the District community as events continue to unfold during the pandemic.

11.2 This MOU shall expire in full without precedent on June 30, 2022 unless extended by mutual written agreement of the Parties.

FOR THE ASSOCIATION:

FOR THE DISTRICT:

Date

Date

Revised and Updated
9/8/21

SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 22-004C

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 2020-2021 and 2021-2022 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 2020-2021 and 2021-2022 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 21, 2021 by the following vote:

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

Christina Potter, Clerk
Sierra County Office of Education

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2019-20 Actual			2020-21 Actual		
(2019-20 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2019 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.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	241,060.54		241,060.54			258,328.82
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	241,060.54		241,060.54			258,328.82
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)	396.18		396.18			409.30
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2019-20 Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2019-20 Annual County LCFF Calculation)	872,758.00		872,758.00			872,758.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2019-20			Adjustments to 2020-21		
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	2020-21 Annual Report			2021-22 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2020-21 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
	2020-21 P2 Report			2021-22 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			409.30			409.30
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	591.57		591.57	601.00		601.00
2. Timber Yield Tax (Object 8022)	1,844.44		1,844.44	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)	72,870.16		72,870.16	63,998.00		63,998.00
5. Unsecured Roll Taxes (Object 8042)	2,183.16		2,183.16	2,809.00		2,809.00
6. Prior Years' Taxes (Object 8043)	109.23		109.23	50.00		50.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	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

	2020-21 Calculations			2021-22 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)	77,598.56	0.00	77,598.56	68,088.00	0.00	68,088.00
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)	77,598.56	0.00	77,598.56	68,088.00	0.00	68,088.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			24,834.33			35,661.00
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)			24,834.33			35,661.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	1,282,968.00		1,282,968.00	1,098,829.00		1,098,829.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,282,968.00	0.00	1,282,968.00	1,098,829.00	0.00	1,098,829.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	2,877,894.70		2,877,894.70	2,657,658.00		2,657,658.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	41,284.30		41,284.30	30,000.00		30,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0373			1.0573
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)			241,060.54			258,328.82
6. Inflation Adjustment			1.0373			1.0573
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0331			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			258,328.82			273,131.06
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			258,328.82			273,131.06
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			77,598.56			68,088.00
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)			205,564.59			240,704.06
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			4,121.18			3,525.48
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			81,719.74			71,613.48
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			201,443.41			237,178.58
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			81,719.74			
b. State Subventions (Line D13)			201,443.41			
c. Less: Excluded Appropriations (Line C24)			24,834.33			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			258,328.82			
				2020-21 Actual		2021-22 Budget



Sierra County Office of Education

Unaudited Actuals
2020/21

September 14, 2021
James Berardi/Superintendent

Sierra County Office of Education
Unaudited Actuals
2020/21

2020/21 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.
- ❖ Provided 1.0 FTE Administration to Loyalton Elementary School.
- ❖ Continued career technical education courses at LHS for SPJUSD students.
- ❖ Successful and growing Adult Education program.



General Fund Form 01 & Forest Reserve Fund 16:

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

Net increase in operating fund balance is **\$829,631** for an ending fund balance of \$3,725,960.

Beginning Funding Balance 7/01/2020: \$ 2,896,329

Net increase in Fund Balance: **\$ 829,631**

Ending Fund Balance: 6/30/2021: \$ 3,725,960

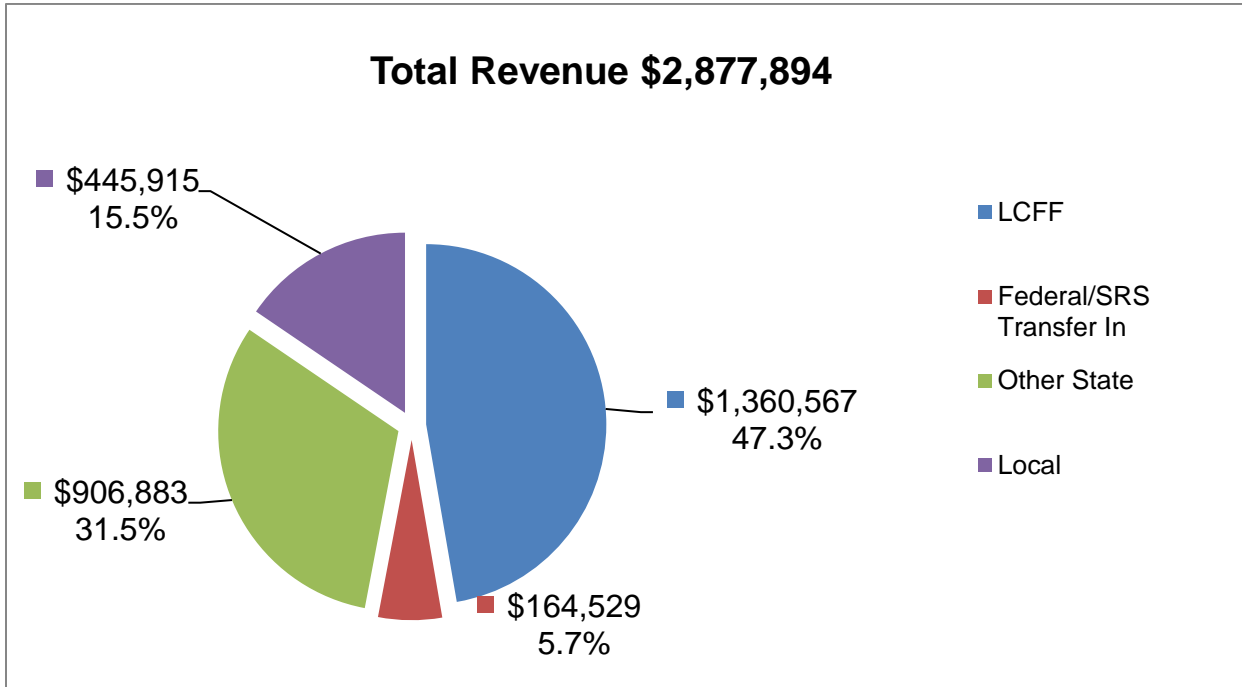
Components of Ending Fund Balance

1) Revolving Cash:	\$	600
2) Restricted:	\$	135,443
3) Other Commitments	\$	92,485
4) Res Econ. Uncertainties:	\$	<u>285,000</u>
5) Unassigned:	\$	3,212,432



Sierra County Office of Education
Unaudited Actuals
2020/21

2020-2021 RESOURCES



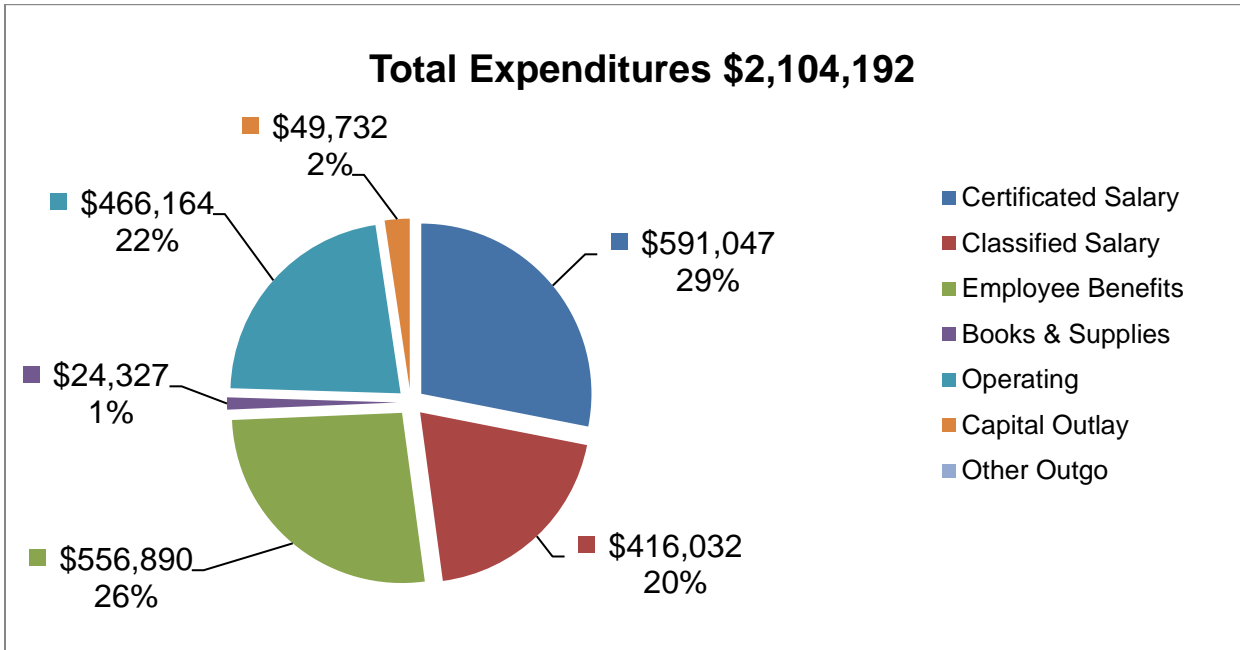
The chart below compares revenue for the General Fund (01) 2016-2017, 2017-2018, 2018-2019, 2019-2020 actuals, 2020-2021 unaudited actuals and 2021-2022 budget.

Description	2016-17 Actuals	2017-18 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
LCFF Sources	\$ 775,048	\$ 854,206	851,039	1,004,442	1,360,567	1,166,917
Federal	274,540	194,130	158,912	153,833	164,529	171,828
Other State	688,441	660,753	634,134	789,338	906,883	911,413
Local	340,611	370,430	486,100	451,949	445,915	407,500
Total	2,078,640	2,079,519	\$2,130,185	\$2,399,562	\$2,877,894	\$2,657,658



Sierra County Office of Education
Unaudited Actuals
2020/21

2020-2021 EXPENDITURES



The chart below compares expenditures from the General Fund (01) for 2016-2017, 2017-2018, 2018-2019, 2019-2020 actuals, 2020-2021 unaudited actuals and 2021-2022 budget.

Description	2016-17 Actuals	2017-18 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
Certificated	\$ 504,973	\$ 560,268	\$ 675,798	\$ 563,831	\$ 591,047	\$ 580,102
Classified	374,437	398,276	401,509	400,060	416,032	579,678
Benefits	418,617	494,494	553,278	511,330	556,890	592,153
Books & Supplies	46,569	25,289	35,460	33,156	24,327	75,206
Services & Operating	503,111	506,018	519,917	462,156	466,164	520,420
Capital Outlay	81,843	10,916	291,968	83,784	49,732	35,000
Other Outgo	129,294	34,249	47,204	19,958	-0-	49,428
Total	\$2,058,844	\$2,029,510	\$2,525,134	\$2,074,275	\$2,104,192	\$2,431,987

Other

- Forest Reserve Fund 16
 - County's Share of Revenue.....\$ 51,978
 - Transfer to District.....\$ 294,541

- Debt
 - Net OPEB Obligation: \$ 92,485
 - Compensated Absences Payable: \$ 14,621
 - Net Pension Liability: \$ 103,374 (FYE 2020)

Sierra County Office of Education
Unaudited Actuals
2020/21

- Indirect Cost Rate:
 - Fiscal Year 2019-2020..... .41%
 - Fiscal Year 2020-2021..... 2.09%
 - Fiscal Year 2021-2022..... 3.14% proposed

SELPA – Special Education Maintenance of Effort - SEMA

Unduplicated pupil count:

2014-2015:	38
2015-2016:	35
2016-2017:	35
2017-2018:	48
2018-2019:	57
2019-2020:	63
2020-2021:	66

SELPA - Expenditure Paid per Funding Source

Total Federal, State and Local Funds.....	\$825,986
Federal Expenditures.....	\$192,113
State and Local Expenditures.....	\$633,873
Local only.....	\$109,171

Maintenance of Effort

State and Local Expenditures per capita

2016-2017.....	\$16,545
2017-2018.....	\$13,048
2018-2019.....	\$12,246
2019-2020.....	\$10,043
2020-2021.....	\$11,045



Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total					
Year:		20/21	20/21	Pos (Neg)	%	20/21	20/21	Pos (Neg)	%	20/21	20/21	Pos (Neg)	%		
Period:		Estimated	Unaudited			Estimated	Unaudited			Estimated	Unaudited				
		Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change		
Revenues															
LCFF Revenues	8010-8099	883,208	1,360,567	477,359	54.05%	1	-	-	-	883,208	1,360,567	477,359	54.05%		
Federal Revenues	8100-8299	-	-	-	-	-	157,863	164,529	6,666	4.22%	157,863	164,529	6,666	4.22%	
State Revenues	8300-8599	3,933	5,664	1,731	44.01%	-	1,002,143	901,219	(100,924)	-10.07%	3	1,006,076	906,883	(99,193)	-9.86%
Local Revenues	8600-8799	316,793	437,188	120,395	38.00%	2	4,500	8,727	4,227	93.93%	321,293	445,915	124,622	38.79%	
Total Revenues		1,203,934	1,803,419	599,485	49.79%		1,164,506	1,074,475	(90,031)	-7.73%	2,368,440	2,877,894	509,454	21.51%	
Expenditures															
Certificated Salaries	1000-1999	254,097	259,077	4,980	1.96%	-	341,918	331,970	(9,948)	-2.91%	596,015	591,047	(4,968)	-0.83%	
Classified Salaries	2000-2999	277,227	234,229	(42,998)	-15.51%	4	360,956	181,804	(179,152)	-49.63%	11	638,183	416,033	(222,150)	-34.81%
Benefits & Taxes	3000-3999	301,474	250,977	(50,497)	-16.75%	5	360,267	305,913	(54,354)	-15.09%	12	661,741	556,890	(104,851)	-15.84%
Materials & Supplies	4000-4999	41,373	7,210	(34,163)	-82.57%	6	57,873	17,116	(40,757)	-70.42%	13	99,246	24,326	(74,920)	-75.49%
Operating Expenditures	5000-5999	330,563	289,670	(40,893)	-12.37%	7	225,931	176,493	(49,438)	-21.88%	14	556,494	466,163	(90,331)	-16.23%
Capital Outlay	6000-6599	47,846	12,846	(35,000)	-73.15%	8	59,255	36,887	(22,368)	-37.75%	15	107,101	49,733	(57,368)	-53.56%
Other Outgo	7xxx's	24,428	-	(24,428)	-100.00%	9	25,000	-	(25,000)	-100.00%	16	49,428	-	(49,428)	-100.00%
Other Outgo	7300-7399	(17,638)	(13,321)	4,317	-24.47%	10	17,638	13,321	(4,317)	-24.48%	10	-	(0)	(0)	-
Total Expenditures		1,259,370	1,040,688	(218,682)	-17.36%		1,448,838	1,063,504	(385,334)	-26.60%		2,708,208	2,104,192	(604,016)	-22.30%
Rev less Exp		(55,436)	762,731	818,167	-1475.88%		(284,332)	10,971	295,303	-103.86%		(339,768)	773,702	1,113,470	-327.71%
Other Sources/Uses															
Transfers In	8910-8979	63,036	55,928	(7,108)	-11.28%	-	-	-	-	-	63,036	55,928	(7,108)	-11.28%	
Contributions	8980-8999	(268,976)	(109,115)	159,861	-59.43%	17	268,976	109,115	(159,861)	-59.43%	17	-	-	-	-
Transfers Out	7610-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources		(205,940)	(53,187)	152,753	-74.17%		268,976	109,115	(159,861)	-59.43%		63,036	55,928	(7,108)	-11.28%
Change in Fund Bal		(261,376)	709,544	970,920	-371.46%		(15,356)	120,086	135,442	-882.01%		(276,732)	829,630	1,106,362	-399.80%
Beg Fund Bal		2,880,973	2,880,973	-	0.00%		15,356	15,356	-	0.00%		2,896,329	2,896,329	-	0.00%
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,880,973	2,880,973	-	0.00%		15,356	15,356	-	0.00%		2,896,329	2,896,329	-	0.00%
End Fund Bal		2,619,597	3,590,517	970,920	37.06%		-	135,442	135,442			2,619,597	3,725,959	1,106,362	42.23%
Non Spendable		500	600	100							500	600	100		
Restricted		-	-	-			-	135,442	135,442		-	135,442	135,442		
Comitted		-	-	-			-	-	-		-	-	-		
OPEB		92,485	92,485	-							92,485	92,485	-		
Assigned		-	-	-			-	-	-		-	-	-		
Deferred Maintenance		-	-	-			-	-	-		-	-	-		
REU		270,000	285,000	15,000							270,000	285,000	15,000		
Unassigned		2,256,612	3,212,432	955,920	42.36%		-	-	-		2,256,612	3,212,432	955,920	42.36%	

REU is: 10.0% 13.5%

Tickmark Legend

Sierra County Office of Education
2020/21 Unaudited Actuals Budget

1	Unrestricted revenue increased approx \$237k for LCFF, property taxes increased approx \$10k, EPA increased approx \$230k.
2	Unrestricted local revenue increased approx \$11,500k for interest, interagency services increased approx \$103k and other local revenue increased approx \$5,500k.
3	Restricted Lottery revenue increased approx \$500, SpEd revenues increased approx \$24k, TUPE decreased approx (\$96k), Foster Youth decreased approx (\$89k), COVID funding increased approx \$76k, STRS on BEHALF increased approx \$4,500, CalOES decreased approx (\$21k).
4	Unrestricted classified salaries expenditures reduced approx (\$43k).
5	Unrestricted Benefits reduced approx (\$50k) due to changes in salaries.
6	Unrestricted Materials and supplies expenditures reduced approx (\$34k).
7	Unrestricted operating expenditures reduced approx (\$41k).
8	Unrestricted capital expenditures reduced approx (\$35k).
9	Unrestricted tuition services expenditures reduced approx (\$24,500).
10	Indirect Costs reduced approx (\$4k).
11	Restricted classified salaries expenditure reduced for SpEd approx (\$97k), increased COVID approx \$16k, TUPE reduced approx (\$50k), Foster Youth reduced approx (\$48k).
12	Restricted Benefits reduced approx (\$54k) due to changes in salaries.
13	Restricted Materials & Supplies reduced approx (\$3k) for Lottery, SpEd reduced approx (\$10k), CalOES reduced approx (\$15k), Foster Youth reduced approx (\$7k), TUPE reduced approx (\$6k)
14	Restricted Operating expenditures reduced approx (\$35k) for SpEd, Foster Youth reduced approx (\$6k), COVID increased approx \$5k, CalOES reduced approx (\$6k), FNL reduced approx (\$7k).
15	Restricted Capital expenditures reduced approx (\$22k) for TUPE.
16	Restricted Tuition expenditures reduced approx (\$25k)
17	Contributions to COVID reduced approx (\$1k), SpEd reduced approx (\$159k).
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	1,360,566.56	0.00	1,360,566.56	1,166,917.00	0.00	1,166,917.00	-14.2%
2) Federal Revenue		8100-8299	0.00	164,529.00	164,529.00	0.00	171,828.00	171,828.00	4.4%
3) Other State Revenue		8300-8599	5,864.27	901,219.26	906,883.53	4,131.00	907,282.00	911,413.00	0.5%
4) Other Local Revenue		8600-8799	437,188.13	8,727.46	445,915.59	403,000.00	4,500.00	407,500.00	-8.6%
5) TOTAL, REVENUES			1,803,418.96	1,074,475.74	2,877,894.70	1,574,048.00	1,083,610.00	2,657,658.00	-7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	259,077.15	331,969.77	591,046.92	249,786.00	330,336.00	580,102.00	-1.9%
2) Classified Salaries		2000-2999	234,228.73	181,803.54	416,032.27	328,762.00	250,916.00	579,678.00	39.3%
3) Employee Benefits		3000-3999	250,977.35	305,913.14	556,890.49	299,753.00	292,400.00	592,153.00	6.3%
4) Books and Supplies		4000-4999	7,210.17	17,116.47	24,326.64	29,652.00	45,554.00	75,208.00	209.2%
5) Services and Other Operating Expenditures		5000-5999	289,670.22	176,493.35	466,163.57	300,232.00	220,188.00	520,420.00	11.6%
6) Capital Outlay		6000-6999	12,845.79	36,886.65	49,732.44	35,000.00	0.00	35,000.00	-29.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	24,428.00	25,000.00	49,428.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,321.17)	13,321.17	0.00	(27,978.00)	27,978.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,040,688.24	1,063,504.09	2,104,192.33	1,239,615.00	1,192,372.00	2,431,987.00	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			762,730.72	10,971.65	773,702.37	334,433.00	(108,762.00)	225,671.00	-70.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	55,928.54	0.00	55,928.54	20,331.00	0.00	20,331.00	-63.6%
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	(109,115.08)	109,115.08	0.00	(108,762.00)	108,762.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,186.54)	109,115.08	55,928.54	(88,431.00)	108,762.00	20,331.00	-63.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)			709,544.18	120,086.73	829,630.91	246,002.00	0.00	246,002.00	-70.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,880,973.02	15,356.22	2,896,329.24	3,590,517.20	135,442.95	3,725,960.15	28.6%
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)			2,880,973.02	15,356.22	2,896,329.24	3,590,517.20	135,442.95	3,725,960.15	28.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,973.02	15,356.22	2,896,329.24	3,590,517.20	135,442.95	3,725,960.15	28.6%
2) Ending Balance, June 30 (E + F1e)			3,590,517.20	135,442.95	3,725,960.15	3,836,519.20	135,442.95	3,971,962.15	6.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	500.00	0.00	500.00	-16.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	135,442.95	135,442.95	0.00	135,442.95	135,442.95	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	92,485.00	0.00	92,485.00	92,485.00	0.00	92,485.00	0.0%
OPEB	0000	9760	92,485.00		92,485.00				
OPEB	0000	9760				92,485.00		92,485.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	285,000.00	0.00	285,000.00	328,000.00	0.00	328,000.00	15.1%
Unassigned/Unappropriated Amount		9790	3,212,432.20	0.00	3,212,432.20	3,415,534.20	0.00	3,415,534.20	6.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	3,480,059.89	(486,264.94)	2,993,794.95				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	183,099.40	745,004.81	928,104.21				
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			3,663,759.29	258,739.87	3,922,499.16				
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	73,242.09	12,091.97	85,334.06				
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	111,027.13	111,027.13				
6) TOTAL, LIABILITIES			73,242.09	123,296.92	196,539.01				
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)			3,590,517.20	135,442.95	3,725,960.15				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	964,157.00	0.00	964,157.00	915,333.00	0.00	915,333.00	-5.1%
Education Protection Account State Aid - Current Year		8012	318,811.00	0.00	318,811.00	183,496.00	0.00	183,496.00	-42.4%
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	591.57	0.00	591.57	601.00	0.00	601.00	1.6%
Timber Yield Tax		8022	1,844.44	0.00	1,844.44	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	72,870.16	0.00	72,870.16	63,998.00	0.00	63,998.00	-12.2%
Unsecured Roll Taxes		8042	2,183.16	0.00	2,183.16	2,809.00	0.00	2,809.00	28.7%
Prior Years' Taxes		8043	109.23	0.00	109.23	50.00	0.00	50.00	-54.2%
Supplemental Taxes		8044	0.00	0.00	0.00	630.00	0.00	630.00	New
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			1,360,566.56	0.00	1,360,566.56	1,166,917.00	0.00	1,166,917.00	-14.2%
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			1,360,566.56	0.00	1,360,566.56	1,166,917.00	0.00	1,166,917.00	-14.2%
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	114,012.00	114,012.00	0.00	114,012.00	114,012.00	0.0%
Special Education Discretionary Grants		8182	0.00	26,237.00	26,237.00	0.00	25,816.00	25,816.00	-1.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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%
	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		12,000.00	12,000.00		12,000.00	12,000.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		12,000.00	12,000.00		12,000.00	12,000.00	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	12,280.00	12,280.00	0.00	20,000.00	20,000.00	62.9%
TOTAL FEDERAL REVENUE			0.00	164,529.00	164,529.00	0.00	171,828.00	171,628.00	4.4%
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		520,606.00	520,606.00		520,595.00	520,595.00	0.0%
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	1,334.00	0.00	1,334.00	1,067.00	0.00	1,067.00	-20.0%
Lottery - Unrestricted and Instructional Materials		8560	4,105.27	1,371.31	5,476.58	3,064.00	1,001.00	4,065.00	-25.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		6575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		6576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		6587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	6590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	6590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	6590		91,510.39	91,510.39		75,000.00	75,000.00	-18.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6367	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	225.00	287,731.56	287,956.56	0.00	310,686.00	310,686.00	7.9%
TOTAL OTHER STATE REVENUE			5,664.27	901,219.26	906,883.53	4,131.00	907,282.00	911,413.00	0.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	41,558.82	(272.52)	41,284.30	30,000.00	0.00	30,000.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	389,608.37	0.00	389,608.37	366,000.00	0.00	366,000.00	-5.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,024.94	9,000.00	15,024.94	5,000.00	4,500.00	9,500.00	-38.8%
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			437,188.13	8,727.48	445,915.61	403,000.00	4,500.00	407,500.00	-8.6%
TOTAL, REVENUES			1,803,418.96	1,074,475.74	2,877,894.70	1,574,048.00	1,083,810.00	2,657,858.00	-7.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	113,483.21	234,514.88	347,998.09	104,696.00	211,647.00	316,343.00	-9.1%
Certificated Pupil Support Salaries		1200	3,762.90	31,660.78	35,423.66	0.00	56,444.00	56,444.00	59.3%
Certificated Supervisors' and Administrators' Salaries		1300	141,831.04	65,794.13	207,625.17	145,070.00	62,245.00	207,315.00	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			259,077.15	331,969.77	591,046.92	249,766.00	330,336.00	580,102.00	-1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	10,598.21	108,856.13	119,454.34	12,839.00	147,768.00	160,607.00	34.5%
Classified Support Salaries		2200	21,790.91	13,911.05	35,701.96	26,684.00	14,246.00	40,910.00	14.8%
Classified Supervisors' and Administrators' Salaries		2300	79,386.00	34,520.40	113,906.40	140,400.00	67,400.00	207,800.00	82.4%
Clerical, Technical and Office Salaries		2400	122,453.61	11,610.96	134,064.57	148,859.00	1,750.00	150,609.00	12.3%
Other Classified Salaries		2900	0.00	12,905.00	12,905.00	0.00	19,752.00	19,752.00	53.1%
TOTAL, CLASSIFIED SALARIES			234,228.73	181,803.54	416,032.27	328,762.00	250,916.00	579,678.00	39.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	42,053.96	151,934.70	193,988.66	42,261.00	118,145.00	160,406.00	-17.3%
PERS		3201-3202	47,971.70	29,576.91	77,548.61	75,723.00	46,595.00	122,318.00	57.7%
OASDI/Medicare/Alternative		3301-3302	21,032.83	18,054.12	39,086.95	28,649.00	24,565.00	53,214.00	36.1%
Health and Welfare Benefits		3401-3402	121,573.17	86,856.20	208,429.37	108,180.00	72,538.00	180,718.00	-13.3%
Unemployment Insurance		3501-3502	240.80	264.45	505.25	7,307.00	6,570.00	13,877.00	2646.6%
Workers' Compensation		3601-3602	18,104.69	19,226.76	37,331.65	21,944.00	23,987.00	45,931.00	23.0%
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	0.00	0.00	0.00	15,689.00	0.00	15,689.00	New
TOTAL, EMPLOYEE BENEFITS			250,977.35	305,913.14	556,890.49	299,753.00	292,400.00	592,153.00	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	1,001.00	1,001.00	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	7,210.17	13,904.33	21,114.50	26,438.00	38,353.00	64,791.00	206.9%
Noncapitalized Equipment		4400	0.00	3,212.14	3,212.14	3,214.00	6,200.00	9,414.00	193.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,210.17	17,116.47	24,326.64	29,652.00	45,554.00	75,206.00	209.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	40,000.00	40,000.00	New
Travel and Conferences		5200	543.70	9,349.40	9,893.10	7,000.00	7,500.00	14,500.00	46.6%
Dues and Memberships		5300	17,202.19	1,428.72	18,630.91	14,937.00	2,004.00	16,941.00	-9.1%
Insurance		5400 - 5450	0.00	14,575.81	14,575.81	0.00	15,000.00	15,000.00	2.9%
Operations and Housekeeping Services		5500	7,100.01	6,930.40	14,030.41	7,000.00	7,500.00	14,500.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	666.50	152.84	819.34	1,000.00	1,500.00	2,500.00	205.1%
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	254,304.30	142,699.04	397,003.34	260,295.00	146,164.00	406,479.00	2.4%
Communications		5900	9,853.52	1,357.14	11,210.66	10,000.00	500.00	10,500.00	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			289,670.22	176,493.35	466,163.57	300,232.00	220,188.00	520,420.00	11.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,845.79	36,886.65	49,732.44	20,000.00	0.00	20,000.00	-59.8%
Equipment Replacement		6500	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,845.79	36,886.65	49,732.44	35,000.00	0.00	35,000.00	-29.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	25,000.00	25,000.00	New
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
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/IP 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	0.00	0.00	24,428.00	25,000.00	49,428.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(13,321.17)	13,321.17	0.00	(27,978.00)	27,978.00	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			(13,321.17)	13,321.17	0.00	(27,978.00)	27,978.00	0.00	0.0%
TOTAL, EXPENDITURES			1,040,688.24	1,063,504.09	2,104,192.33	1,239,615.00	1,192,372.00	2,431,987.00	15.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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		89 12	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		89 19	55,928.54	0.00	55,928.54	20,331.00	0.00	20,331.00	-63.6%
(a) TOTAL, INTERFUND TRANSFERS IN			55,928.54	0.00	55,928.54	20,331.00	0.00	20,331.00	-63.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		76 11	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		76 12	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		76 13	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		76 16	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		76 19	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		89 31	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		89 53	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid		89 61	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		89 65	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		89 71	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		89 72	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		89 73	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		89 79	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		76 51	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		76 99	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		89 80	(109,115.08)	109,115.08	0.00	(108,762.00)	108,762.00	0.00	0.0%
Contributions from Restricted Revenues		89 90	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(109,115.08)	109,115.08	0.00	(108,762.00)	108,762.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(53,186.54)	109,115.08	55,928.54	(88,431.00)	108,762.00	20,331.00	-63.6%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	1,360,566.56	0.00	1,360,566.56	1,166,917.00	0.00	1,166,917.00	-14.2%
2) Federal Revenue		8100-8299	0.00	164,529.00	164,529.00	0.00	171,828.00	171,828.00	4.4%
3) Other State Revenue		8300-8599	5,664.27	901,219.26	906,883.53	4,131.00	907,282.00	911,413.00	0.5%
4) Other Local Revenue		8600-8799	437,188.13	8,727.48	445,915.61	403,000.00	4,500.00	407,500.00	-8.6%
5) TOTAL REVENUES			1,803,418.96	1,074,475.74	2,877,894.70	1,574,048.00	1,083,610.00	2,657,658.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		215,323.57	637,967.68	853,291.25	215,278.00	744,525.00	959,803.00	12.5%
2) Instruction - Related Services	2000-2999		180,331.18	134,056.98	314,388.16	188,716.00	134,509.00	323,225.00	2.8%
3) Pupil Services	3000-3999		40,647.02	112,232.31	152,879.33	105,432.00	113,483.00	218,915.00	43.2%
4) Ancillary Services	4000-4999		0.00	51,846.82	51,846.82	0.00	15,944.00	15,944.00	-69.2%
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		579,673.34	93,207.80	672,881.14	687,422.00	125,126.00	812,548.00	20.8%
8) Plant Services	8000-8999		24,713.13	34,192.50	58,905.63	18,339.00	33,785.00	52,124.00	-11.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	24,428.00	25,000.00	49,428.00	New
10) TOTAL EXPENDITURES			1,040,688.24	1,063,504.09	2,104,192.33	1,239,615.00	1,192,372.00	2,431,987.00	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			762,730.72	10,971.65	773,702.37	334,433.00	(108,762.00)	225,671.00	-70.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	55,928.54	0.00	55,928.54	20,331.00	0.00	20,331.00	-63.6%
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	(109,115.08)	109,115.08	0.00	(108,762.00)	108,762.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(53,186.54)	109,115.08	55,928.54	(88,431.00)	108,762.00	20,331.00	-63.6%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)			709,544.18	120,086.73	829,630.91	246,002.00	0.00	246,002.00	-70.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,880,973.02	15,356.22	2,896,329.24	3,590,517.20	135,442.95	3,725,960.15	28.6%
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)			2,880,973.02	15,356.22	2,896,329.24	3,590,517.20	135,442.95	3,725,960.15	28.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,973.02	15,356.22	2,896,329.24	3,590,517.20	135,442.95	3,725,960.15	28.6%
2) Ending Balance, June 30 (E + F1e)			3,590,517.20	135,442.95	3,725,960.15	3,836,519.20	135,442.95	3,971,962.15	6.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	500.00	0.00	500.00	-16.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	135,442.95	135,442.95	0.00	135,442.95	135,442.95	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	92,485.00	0.00	92,485.00	92,485.00	0.00	92,485.00	0.0%
OPEB	0000	9760	92,485.00		92,485.00				
OPEB	0000	9760				92,485.00		92,485.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	285,000.00	0.00	285,000.00	328,000.00	0.00	328,000.00	15.1%
Unassigned/Unappropriated Amount		9790	3,212,432.20	0.00	3,212,432.20	3,415,534.20	0.00	3,415,534.20	6.3%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6300	Lottery: Instructional Materials	3,472.92	3,472.92
6500	Special Education	59,743.43	59,743.43
6512	Special Ed: Mental Health Services	5,393.92	5,393.92
6546	Mental Health-Related Services	35,435.22	35,435.22
7425	Expanded Learning Opportunities (ELO) Grant	13,373.61	13,373.61
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	7,233.68	7,233.68
9010	Other Restricted Local	10,790.17	10,790.17
Total, Restricted Balance		135,442.95	135,442.95

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,025.00	0.00	-100.0%
3) Other State Revenue		8300-8599	332,502.00	234,200.00	-29.6%
4) Other Local Revenue		8600-8799	1,503.00	0.00	-100.0%
5) TOTAL, REVENUES			365,030.00	234,200.00	-35.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	124,735.67	101,715.00	-18.5%
2) Classified Salaries		2000-2999	2,405.13	3,143.00	30.7%
3) Employee Benefits		3000-3999	57,194.44	42,881.00	-25.0%
4) Books and Supplies		4000-4999	24,969.30	27,700.00	10.9%
5) Services and Other Operating Expenditures		5000-5999	29,437.10	38,800.00	31.8%
6) Capital Outlay		6000-6999	0.00	12,990.00	New
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			238,741.64	227,229.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			126,288.36	6,971.00	-94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,950.68	6,971.00	76.5%
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			(3,950.68)	(6,971.00)	76.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,337.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,277.43	180,615.11	209.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,277.43	180,615.11	209.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,277.43	180,615.11	209.9%
2) Ending Balance, June 30 (E + F1e)			180,615.11	180,615.11	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			122,387.45	122,387.45	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	58,227.66	58,227.66	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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	159,133.05		
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	23,776.00		
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			182,909.05		
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	2,293.94		
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			2,293.94		
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)			180,615.11		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	31,025.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			31,025.00	0.00	-100.0%
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	313,863.00	229,000.00	-27.0%
All Other State Revenue	All Other	8590	18,639.00	5,200.00	-72.1%
TOTAL, OTHER STATE REVENUE			332,502.00	234,200.00	-29.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	1,503.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,503.00	0.00	-100.0%
TOTAL, REVENUES			365,030.00	234,200.00	-35.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	25,983.59	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,752.08	101,715.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			124,735.67	101,715.00	-18.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,405.13	0.00	-100.0%
Classified Support Salaries		2200	0.00	3,143.00	New
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			2,405.13	3,143.00	30.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	37,090.85	22,410.00	-39.6%
PERS		3201-3202	62.93	720.00	1044.1%
OASDI/Medicare/Alternative		3301-3302	2,386.10	1,716.00	-28.1%
Health and Welfare Benefits		3401-3402	12,766.80	12,767.00	0.0%
Unemployment Insurance		3501-3502	63.56	1,290.00	1929.6%
Workers' Compensation		3601-3602	4,824.20	3,978.00	-17.5%
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			57,194.44	42,881.00	-25.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,585.26	6,500.00	16.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,473.33	16,000.00	39.5%
Noncapitalized Equipment		4400	7,910.71	5,200.00	-34.3%
TOTAL, BOOKS AND SUPPLIES			24,969.30	27,700.00	10.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,293.06	7,500.00	227.1%
Dues and Memberships		5300	5,120.00	1,500.00	-70.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,908.30	4,200.00	120.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,292.35	2,500.00	93.4%
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	17,242.45	18,100.00	5.0%
Communications		5900	1,580.94	5,000.00	216.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,437.10	38,800.00	31.8%
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	0.00	6,380.00	New
Equipment		6400	0.00	6,610.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	12,990.00	New
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	2020-21 Unaudited Actuals	2021-22 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			238,741.64	227,229.00	-4.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	3,950.68	6,971.00	76.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,950.68	6,971.00	76.5%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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)			(3,950.68)	(6,971.00)	76.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,025.00	0.00	-100.0%
3) Other State Revenue		8300-8599	332,502.00	234,200.00	-29.6%
4) Other Local Revenue		8600-8799	1,503.00	0.00	-100.0%
5) TOTAL, REVENUES			365,030.00	234,200.00	-35.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		83,178.37	51,410.00	-38.2%
2) Instruction - Related Services	2000-2999		151,148.98	156,477.00	3.5%
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		4,414.29	19,342.00	338.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			238,741.64	227,229.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			126,288.36	6,971.00	-94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,950.68	6,971.00	76.5%
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			(3,950.68)	(6,971.00)	76.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,337.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,277.43	180,615.11	209.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,277.43	180,615.11	209.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,277.43	180,615.11	209.9%
2) Ending Balance, June 30 (E + F1e)			180,615.11	180,615.11	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			122,387.45	122,387.45	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	58,227.66	58,227.66	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	2020-21 Unaudited Actuals	2021-22 Budget
6391	Adult Education Program	122,387.45	122,387.45
Total, Restricted Balance		122,387.45	122,387.45

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	346,518.99	93,360.00	-73.1%
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			346,518.99	93,360.00	-73.1%
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	294,541.13	80,000.00	-72.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			294,541.13	80,000.00	-72.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,977.86	13,360.00	-74.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	51,977.86	13,360.00	-74.3%
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			(51,977.86)	(13,360.00)	-74.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	0.00		
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	51,977.86	13,360.00	-74.3%
Pass-Through Revenues from Federal Sources		8287	294,541.13	80,000.00	-72.8%
TOTAL, FEDERAL REVENUE			346,518.99	93,360.00	-73.1%
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			346,518.99	93,360.00	-73.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	294,541.13	80,000.00	-72.8%
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)			294,541.13	80,000.00	-72.8%
TOTAL, EXPENDITURES			294,541.13	80,000.00	-72.8%
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	51,977.86	13,360.00	-74.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			51,977.86	13,360.00	-74.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	346,518.99	93,360.00	-73.1%
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			346,518.99	93,360.00	-73.1%
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	294,541.13	80,000.00	-72.8%
10) TOTAL, EXPENDITURES			294,541.13	80,000.00	-72.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,977.86	13,360.00	-74.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	51,977.86	13,360.00	-74.3%
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			(51,977.86)	(13,360.00)	-74.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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			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%

Description	2020-21 Unaudited Actuals			2021-22 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)	409.30	409.30	409.30	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)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	409.30	409.30	409.30	409.30	409.30	409.30
5. District Funded County Program ADA						
a. County Community Schools	4.64	4.64	4.64	4.64	4.64	4.64
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.43	0.43	0.43	0.43	0.43	0.43
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	15.36	15.36	15.36	15.36	15.36	15.36
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	20.43	20.43	20.43	20.43	20.43	20.43
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	429.73	429.73	429.73	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	2020-21 Unaudited Actuals			2021-22 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 Grant 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)]	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	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	4.64	4.64	4.64	4.64	4.64	4.64
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.43	0.43	0.43	0.43	0.43	0.43
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	15.36	15.36	15.36	15.36	15.36	15.36
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	20.43	20.43	20.43	20.43	20.43	20.43
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	20.44	20.44	20.44	20.44	20.44	20.44
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	16.26	16.26	16.26	16.26	16.26	16.26
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Unaudited Actuals			2021-22 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	19,800.00		19,800.00			19,800.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	19,800.00	0.00	19,800.00	0.00	0.00	19,800.00
Capital assets being depreciated:						
Land Improvements	25,516.00		25,516.00			25,516.00
Buildings	921,136.38		921,136.38			921,136.38
Equipment	301,004.55		301,004.55	49,732.44		350,736.99
Total capital assets being depreciated	1,247,656.93	0.00	1,247,656.93	49,732.44	0.00	1,297,389.37
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(273,561.00)		(273,561.00)	0.00	11,496.00	(285,057.00)
Equipment	(246,666.00)		(246,666.00)		7,316.00	(253,982.00)
Total accumulated depreciation	(520,227.00)	0.00	(520,227.00)	0.00	18,812.00	(539,039.00)
Total capital assets being depreciated, net	727,429.93	0.00	727,429.93	49,732.44	18,812.00	758,350.37
Governmental activity capital assets, net	747,229.93	0.00	747,229.93	49,732.44	18,812.00	778,150.37
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	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	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 2022-23 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	\$258,328.82
	Appropriations Subject to Limit	\$258,328.82
	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	2.46%
	Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	

11/19/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____

Date: _____

County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

Nona Griesert

Name

Director of Business Services/CBO

Title

530-993-1660, x-120

Telephone

ngriesert@spjUSD.org

E-mail Address

Unaudited Actuals
2020-21 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
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	93,849.00		93,849.00		1,364.00	92,485.00	
Compensated Absences Payable	13,063.57		13,063.57	1,557.36		14,620.93	
Governmental activities long-term liabilities	210,286.57	0.00	210,286.57	1,557.36	1,364.00	210,479.93	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			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,104,192.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	321,385.08
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	49,732.44
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	225,742.38
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)				275,474.82
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,507,332.43

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. 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)		150,733,243.00
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.)	1,552,884.44	3,945.83
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)	1,552,884.44	3,945.83
B. Required effort (Line A.2 times 90%)	1,397,596.00	3,551.25
C. Current year expenditures (Line I.E and Line II.B)	1,507,332.43	150,733,243.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	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

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2019-20 Actual			2020-21 Actual		
(2019-20 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2019 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.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	241,060.54		241,060.54			258,328.82
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	241,060.54		241,060.54			258,328.82
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)	396.18		396.18			409.30
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2019-20 Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2019-20 Annual County LCFF Calculation)	872,758.00		872,758.00			872,758.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2019-20			Adjustments to 2020-21		
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	2020-21 Annual Report			2021-22 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2020-21 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
	2020-21 P2 Report			2021-22 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			409.30			409.30
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	591.57		591.57	601.00		601.00
2. Timber Yield Tax (Object 8022)	1,844.44		1,844.44	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)	72,870.16		72,870.16	63,998.00		63,998.00
5. Unsecured Roll Taxes (Object 8042)	2,183.16		2,183.16	2,809.00		2,809.00
6. Prior Years' Taxes (Object 8043)	109.23		109.23	50.00		50.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	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

	2020-21 Calculations			2021-22 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)	77,598.56	0.00	77,598.56	68,088.00	0.00	68,088.00
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)	77,598.56	0.00	77,598.56	68,088.00	0.00	68,088.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			24,834.33			35,661.00
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)			24,834.33			35,661.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	1,282,968.00		1,282,968.00	1,098,829.00		1,098,829.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,282,968.00	0.00	1,282,968.00	1,098,829.00	0.00	1,098,829.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	2,877,894.70		2,877,894.70	2,657,658.00		2,657,658.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	41,284.30		41,284.30	30,000.00		30,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0373			1.0573
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)			241,060.54			258,328.82
6. Inflation Adjustment			1.0373			1.0573
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0331			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			258,328.82			273,131.06
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			258,328.82			273,131.06
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			77,598.56			68,088.00
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)			205,564.59			240,704.06
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			4,121.18			3,525.48
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			81,719.74			71,613.48
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			201,443.41			237,178.58
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			81,719.74			
b. State Subventions (Line D13)			201,443.41			
c. Less: Excluded Appropriations (Line C24)			24,834.33			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			258,328.82			

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
SUMMARY	2020-21 Actual			2021-22 Budget		
16. Adjusted Appropriations Limit (Lines D9 plus D15)			258,328.82			273,131.06
17. Appropriations Subject to the Limit (Line D14d)			258,328.82			

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

Nona Griesert
Gann Contact Person

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 93,797.74
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) 1,470,171.94

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) 6.38%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	38,131.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	32,474.49
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)	3,758.18
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)	74,364.07
9. Carry-Forward Adjustment (Part IV, Line F)	(19,726.54)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	54,637.53

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	840,445.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	314,388.16
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	152,879.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	14,960.17
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)	71,582.48
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,995.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	386,868.92
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)	127,828.85
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)	55,147.45
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)	238,741.64
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)	2,218,837.46

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.35%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/lc) (Line A10 divided by Line B19)	2.46%
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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>74,364.07</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(44,806.87)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(22,636.58)</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 (2.09%) 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 (2.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.09%) times Part III, Line B19); zero if positive	<u>(39,453.08)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(39,453.08)</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>1.57%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-19,726.54) is applied to the current year calculation and the remainder (\$-19,726.54) is deferred to one or more future years:	<u>2.46%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-13,151.03) is applied to the current year calculation and the remainder (\$-26,302.05) is deferred to one or more future years:	<u>2.76%</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>(19,726.54)</u>

Approved indirect cost rate: 2.09%
Highest rate used in any program: 2.09%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	237,035.32	2,382.85	1.01%
01	3315	51,246.17	413.74	0.81%
01	3327	4,924.09	102.91	2.09%
01	3345	979.53	20.47	2.09%
01	5630	11,754.35	245.65	2.09%
01	6500	404,664.09	8,457.48	2.09%
01	6520	10,933.18	228.50	2.09%
01	6546	1,090.00	22.78	2.09%
01	6680	10,510.17	219.67	2.09%
01	6685	37,555.00	784.90	2.09%
01	7366	53,354.34	219.00	0.41%
01	7420	8,904.00	186.00	2.09%
01	7422	1,780.92	37.22	2.09%

Unaudited Actuals
2020-21 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	10,908.43		2,374.13	13,282.56
2. State Lottery Revenue	8560	4,105.27		1,371.31	5,476.58
3. Other Local Revenue	8600-8799	0.00		(272.52)	(272.52)
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)		15,013.70	0.00	3,472.92	18,486.62
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	56.45		0.00	56.45
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)		56.45	0.00	0.00	56.45
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	14,957.25	0.00	3,472.92	18,430.17
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.

Unaudited Actuals
2020-21
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
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	15,798.75	23,885.85	12,363.26	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.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
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	6,181.63		
6000 ROC/P					3,090.82		
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts			0.25		3,090.81		
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	12,363.26	0.00	0.00

Unaudited Actuals
2020-21
County School Service Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs col. 3 x Sch. CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	137,446.68	0.00	137,446.68	14,375.01		151,821.69
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	51,846.82	11,942.93	63,789.75	6,671.52		70,461.27
5000-5999	Special Education	796,233.61	18,124.56	814,358.17	85,170.53		899,528.70
6000	Regional Occupational Ctr/Prg (ROC/P)	119,088.01	3,090.82	122,178.83	12,778.21		134,957.04
Other Goals							
7110	Nonagency - Educational	225,742.38	0.00	225,742.38	23,609.51		249,351.89
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	16,284.10	0.00	16,284.10	1,703.09		17,987.19
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	483,665.67	18,889.56	502,555.23	52,560.28		555,115.51
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					0.00	0.00
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	24,969.05		24,969.05
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
---	Total County School Service and Charter Schools Funds Expenditures	1,830,307.27	52,047.87	1,882,355.14	221,837.20	0.00	2,104,192.34

Unaudited Actuals
2020-21
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	89,010.09	0.00	0.00	4,616.48	43,820.11	0.00	0.00			0.00	0.00	137,446.68
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	51,846.82			0.00	0.00	51,846.82
5000-5999	Special Education	595,188.46	94,395.05	0.00	7,224.98	66,576.40	2,312.87	0.00			30,535.85	0.00	796,233.61
6000	ROC/P	119,088.01	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	119,088.01
Other Goals													
7110	Nonagency - Educational	50,004.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,511.12	10,226.57	0.00	225,742.38
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	16,284.10	0.00		0.00	0.00	0.00	0.00	16,284.10
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		0.00	0.00	192,352.90	0.00	0.00			285,532.82	5,779.95	0.00	483,665.67
Total Direct Charged Costs		853,291.25	94,395.05	0.00	204,194.36	126,680.61	2,312.87	51,846.82	0.00	451,043.94	46,542.37	0.00	1,830,307.27

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2020-21
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	11,942.93	0.00	0.00	11,942.93
5000-5999	Special Education (allocated to 5001)	11,942.93	6,181.63	0.00	18,124.56
6000	ROC/P	0.00	3,090.82	0.00	3,090.82
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	15,798.75	3,090.81	0.00	18,889.56
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		39,684.61	12,363.26	0.00	52,047.87

Unaudited Actuals
2020-21
Program Cost Report
Schedule of Central Administration Costs (CAC)

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)	71,582.48
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	15,995.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	100,878.23
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	33,381.49
5 Total Central Administration Costs in County School Service and Charter Schools Funds	221,837.20
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)	1,830,307.27
2 Total Allocated Costs (from Form PCR, Column 2, Total)	52,047.87
3 Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,882,355.14
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	238,741.64
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	238,741.64
D. Total Direct Charged and Allocated Costs (B3 + C5)	2,121,096.78
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	10.46%

Unaudited Actuals
2020-21
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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

Description	2020-21 Actual	2021-22 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. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
Grand Total Apportionment, Taxes and Excess ERAF			
H. (Sum lines A.4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	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.N)	0.00	0.00	0.00%
Preparer Name: <u>Nona Griesert</u>			
Title: <u>Director of Business Services/CBO</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					55,028.54	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	3,950.88		
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	51,977.66		
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
56 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
2020-21 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	55,928.54	55,928.54	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
2020-21 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									66
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	31,660.76	0.00	56,556.60	0.00	35,393.40	187,811.08		311,421.84
2000-2999	Classified Salaries	3,905.00	0.00	0.00	0.00	7,396.74	106,131.54		117,433.28
3000-3999	Employee Benefits	16,966.40	0.00	29,556.01	0.00	18,620.44	157,422.44		222,565.29
4000-4999	Books and Supplies	1,021.25	0.00	0.00	0.00	0.00	5,183.38		6,204.63
5000-5999	Services and Other Operating Expenditures	50,081.46	0.00	532.44	0.00	979.53	87,015.14		138,608.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	103,634.87	0.00	86,645.05	0.00	62,390.11	543,563.58	0.00	796,233.61
7310	Transfers of Indirect Costs	8,708.76	0.00	0.00	0.00	434.21	2,485.76		11,628.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	18,124.61							18,124.61
	Total Indirect Costs and PCR Allocations	26,833.37	0.00	0.00	0.00	434.21	2,485.76	0.00	29,753.34
	TOTAL COSTS	130,468.24	0.00	86,645.05	0.00	62,824.32	546,049.34	0.00	825,986.95
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	54,906.60	0.00	35,393.40	113,011.90		203,311.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	3,458.96	4,877.14		8,336.10
3000-3999	Employee Benefits	0.00	0.00	19,976.16	0.00	12,393.81	52,297.19		84,667.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	481.61		481.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	532.44	0.00	979.53	0.00		1,511.97
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	75,415.20	0.00	52,225.70	170,667.84	0.00	298,308.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	434.21	2,485.76		2,919.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	434.21	2,485.76	0.00	2,919.97
	TOTAL BEFORE OBJECT 8980	0.00	0.00	75,415.20	0.00	52,659.91	173,153.60	0.00	301,228.71
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								109,115.08
	TOTAL COSTS								192,113.63

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	31,660.76	0.00	1,650.00	0.00	0.00	74,799.18		108,109.94
2000-2999	Classified Salaries	3,905.00	0.00	0.00	0.00	3,937.78	101,254.40		109,097.18
3000-3999	Employee Benefits	16,966.40	0.00	9,579.85	0.00	6,226.63	105,125.25		137,898.13
4000-4999	Books and Supplies	1,021.25	0.00	0.00	0.00	0.00	4,701.77		5,723.02
5000-5999	Services and Other Operating Expenditures	50,081.46	0.00	0.00	0.00	0.00	87,015.14		137,096.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	103,634.87	0.00	11,229.85	0.00	10,164.41	372,895.74	0.00	497,924.87
7310	Transfers of Indirect Costs	8,708.76	0.00	0.00	0.00	0.00	0.00		8,708.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	18,124.61							18,124.61
	Total Indirect Costs and PCR Allocations	26,833.37	0.00	0.00	0.00	0.00	0.00	0.00	26,833.37
	TOTAL BEFORE OBJECT 8980	130,468.24	0.00	11,229.85	0.00	10,164.41	372,895.74	0.00	524,758.24
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								109,115.08
	TOTAL COSTS								633,873.32
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
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	56.45	0.00	0.00	0.00	0.00	0.00		56.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								109,115.08
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								109,171.53

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 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 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL 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. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	<u>66.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	66.00	

SELPA: Sierra County (AW)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Expenditures by LEA (LE-CY) and the 2019-20 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 2020-21 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 2020-21 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/leamoexempwrksht.xls>

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>Marlene Mongolo, SELPA Director, retired in 16/17</u>	<u>85,515.26</u>	
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
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>114,012.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	<u>109,804.00</u>	
Increase in funding (if difference is positive)	<u>4,208.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>2,104.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	<u>20,210.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>20,133.30 (b)</u>	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u> </u> (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>2,104.00 (d)</u>	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u>2,104.00</u>	<u>2,104.00</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>20,133.30 (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:		

SELPA: Sierra County (AW)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year 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	825,986.95		
b. Less: Expenditures paid from federal sources	192,113.63		
c. Expenditures paid from state and local sources	633,873.32	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		2,104.00	
Net expenditures paid from state and local sources	633,873.32	382,127.74	251,745.58

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 2020-21	Comparison Year 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	825,986.95		
b. Less: Expenditures paid from federal sources	192,113.63		
c. Expenditures paid from state and local sources	633,873.32	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		2,104.00	
Net expenditures paid from state and local sources	633,873.32	382,127.74	
d. Special education unduplicated pupil count	66	38	
e. Per capita state and local expenditures (A2c/A2d)	9,604.14	10,055.99	(451.85)

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 2020-21	Comparison Year 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	109,171.53	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		2,104.00	
Net expenditures paid from local sources	109,171.53	42,984.00	66,187.53

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 2020-21	Comparison Year 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	109,171.53	45,088.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		2,104.00	
Net expenditures paid from local sources	109,171.53	42,984.00	
b. Special education unduplicated pupil count	66	38	
c. Per capita local expenditures (B2a/B2b)	1,654.11	1,131.16	522.95

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

Nona Griesert
Contact Name

530-993-1660, x-120
Telephone Number

Director of Business Services/CBO
Title

ngriesert@spjUSD.org
Email Address

SELPA: Sierra County (AW)

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

SELPA: Sierra County (AW)

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									66
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	45,944.00	0.00	58,745.00	0.00	37,065.00	168,582.00		310,336.00
2000-2999	Classified Salaries	10,752.00	0.00	0.00	0.00	7,996.00	147,418.00		166,166.00
3000-3999	Employee Benefits	16,382.00	0.00	21,439.00	0.00	14,365.00	159,139.00		211,325.00
4000-4999	Books and Supplies	28,932.00	0.00	0.00	0.00	0.00	1,246.00		30,178.00
5000-5999	Services and Other Operating Expenditures	47,990.00	0.00	544.00	0.00	139,470.00	0.00		188,004.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	150,000.00	0.00	80,728.00	0.00	198,896.00	476,385.00	0.00	906,009.00
7310	Transfers of Indirect Costs	17,301.00	0.00	0.00	0.00	645.00	3,610.00		21,556.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	17,301.00	0.00	0.00	0.00	645.00	3,610.00	0.00	21,556.00
	TOTAL COSTS	167,301.00	0.00	80,728.00	0.00	199,541.00	479,995.00	0.00	927,565.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	45,944.00	0.00	0.00	0.00	0.00	73,964.00		119,908.00
2000-2999	Classified Salaries	10,752.00	0.00	0.00	0.00	4,498.00	144,125.00		159,375.00
3000-3999	Employee Benefits	16,382.00	0.00	0.00	0.00	822.00	114,236.00		131,440.00
4000-4999	Books and Supplies	23,648.00	0.00	0.00	0.00	0.00	1,246.00		24,894.00
5000-5999	Services and Other Operating Expenditures	47,990.00	0.00	0.00	0.00	138,500.00	0.00		186,490.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	144,716.00	0.00	0.00	0.00	143,820.00	333,571.00	0.00	622,107.00
7310	Transfers of Indirect Costs	17,301.00	0.00	0.00	0.00	0.00	0.00		17,301.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	17,301.00	0.00	0.00	0.00	0.00	0.00	0.00	17,301.00
	TOTAL BEFORE OBJECT 8980	162,017.00	0.00	0.00	0.00	143,820.00	333,571.00	0.00	639,408.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								89,588.00
	TOTAL COSTS								728,996.00

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
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	16,704.00		16,704.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	16,704.00	0.00	16,704.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	16,704.00	0.00	16,704.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									89,588.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									19,174.00
	TOTAL COSTS									125,466.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									66
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	31,660.76	0.00	56,556.60	0.00	35,393.40	187,811.08		311,421.84
2000-2999	Classified Salaries	3,905.00	0.00	0.00	0.00	7,396.74	106,131.54		117,433.28
3000-3999	Employee Benefits	16,966.40	0.00	29,556.01	0.00	18,620.44	157,422.44		222,565.29
4000-4999	Books and Supplies	1,021.25	0.00	0.00	0.00	0.00	5,183.38		6,204.63
5000-5999	Services and Other Operating Expenditures	50,081.46	0.00	532.44	0.00	979.53	87,015.14		138,608.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	103,634.87	0.00	86,645.05	0.00	62,390.11	543,563.58	0.00	796,233.61
7310	Transfers of Indirect Costs	8,708.76	0.00	0.00	0.00	434.21	2,485.76		11,628.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	18,124.61							18,124.61
	Total Indirect Costs	8,708.76	0.00	0.00	0.00	434.21	2,485.76	0.00	11,628.73
	TOTAL COSTS	112,343.63	0.00	86,645.05	0.00	62,824.32	546,049.34	0.00	807,862.34
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	54,906.60	0.00	35,393.40	113,011.90		203,311.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	3,458.96	4,877.14		8,336.10
3000-3999	Employee Benefits	0.00	0.00	19,976.16	0.00	12,393.81	52,297.19		84,667.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	481.61		481.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	532.44	0.00	979.53	0.00		1,511.97
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	75,415.20	0.00	52,225.70	170,667.84	0.00	298,308.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	434.21	2,485.76		2,919.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	434.21	2,485.76	0.00	2,919.97
	TOTAL BEFORE OBJECT 8980	0.00	0.00	75,415.20	0.00	52,659.91	173,153.60	0.00	301,228.71
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								109,115.08
	TOTAL COSTS								192,113.63

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	31,660.76	0.00	1,650.00	0.00	0.00	74,799.18		108,109.94
2000-2999	Classified Salaries	3,905.00	0.00	0.00	0.00	3,937.78	101,254.40		109,097.18
3000-3999	Employee Benefits	16,966.40	0.00	9,579.85	0.00	6,226.63	105,125.25		137,898.13
4000-4999	Books and Supplies	1,021.25	0.00	0.00	0.00	0.00	4,701.77		5,723.02
5000-5999	Services and Other Operating Expenditures	50,081.46	0.00	0.00	0.00	0.00	87,015.14		137,096.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	103,634.87	0.00	11,229.85	0.00	10,164.41	372,895.74	0.00	497,924.87
7310	Transfers of Indirect Costs	8,708.76	0.00	0.00	0.00	0.00	0.00		8,708.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	18,124.61							18,124.61
	Total Indirect Costs	8,708.76	0.00	0.00	0.00	0.00	0.00	0.00	8,708.76
	TOTAL BEFORE OBJECT 8980	112,343.63	0.00	11,229.85	0.00	10,164.41	372,895.74	0.00	506,633.63
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								109,115.08
	TOTAL COSTS								615,748.71
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
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	56.45	0.00	0.00	0.00	0.00	0.00		56.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								109,115.08
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								109,171.53

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

SELPA: Sierra County (AW)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2021-22 Budget by LEA (LB-B) and the 2020-21 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2021-22 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>Marlene Mongolo, SELPA Director, retired in 16/17</u>	<u>85,515.26</u>	
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
<u> </u>		
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>114,012.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	<u>109,804.00</u>	
Increase in funding (if difference is positive)	<u>4,208.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>2,104.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	<u>20,210.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>20,133.30 (b)</u>	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u> </u>	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>2,104.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u>2,104.00</u>	<u>2,104.00</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)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>20,133.30</u>	(f)

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

SELPA: Sierra County (AW)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year 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	927,565.00		
b. Less: Expenditures paid from federal sources	198,569.00		
c. Expenditures paid from state and local sources	728,996.00	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		2,104.00	
Net expenditures paid from state and local sources	728,996.00	382,127.74	346,868.26

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

	Budgeted Amounts FY 2021-22	Comparison Year 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	927,565.00		
b. Less: Expenditures paid from federal sources	198,569.00		
c. Expenditures paid from state and local sources	728,996.00	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		2,104.00	
Net expenditures paid from state and local sources	728,996.00	382,127.74	
d. Special education unduplicated pupil count	66	38	
e. Per capita state and local expenditures (A2c/A2d)	11,045.39	10,055.99	989.40

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 2021-22	Comparison Year 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	125,466.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		2,104.00	
Net expenditures paid from local sources	125,466.00	42,984.00	82,482.00

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 2021-22	Comparison Year 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	125,466.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		2,104.00	
Net expenditures paid from local sources	125,466.00	42,984.00	
b. Special education unduplicated pupil count	66	38	
c. Per capita local expenditures (B2a/B2b)	1,901.00	1,131.16	769.84

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

Nona Griesert
Contact Name

530-993-1660, x-120
Telephone Number

Director of Business Services/CBO
Title

ngriesert@spjUSD.org
Email Address

SELPA: Sierra County (AW)

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

SELPA: Sierra County (AW)

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

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

Policy 0410: Nondiscrimination In District Programs And Activities

Status: DRAFT

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 06/12/2018

Minor revision

The Board of Education is committed to providing equal opportunity for all individuals in district programs and activities. District programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, 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.

(cf. 1240 - Volunteer Assistance)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4032 - Reasonable Accommodation)

(cf. 4033 - Lactation Accommodation)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

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

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

(cf. 6178 - Career Technical Education)

(cf. 6200 - Adult Education)

All individuals shall be treated equitably in the receipt of district and school services. Personally identifiable information collected in the implementation of any district program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status or any other category identified above.

(cf. 3540 - Transportation)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 5145.13 - Response to Immigration Enforcement)

District programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

The Superintendent or designee shall annually review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities. He/she shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report his/her findings and recommendations to the Board after each review.

(cf. 1330 - Use of Facilities)

All allegations of unlawful discrimination in district programs and activities shall be investigated and resolved in accordance with the procedures specified in AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Pursuant to 34 CFR 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the district. The notification shall also be posted on the district's web site and social media and in district schools and

offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.
(cf. 1113 - District and School Web Sites)
(cf. 1114 - District-Sponsored Social Media)
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
(cf. 5145.6 - Parental Notifications)

In addition, the annual parental notification shall inform parents/guardians of their children's right to a free public education regardless of immigration status or religious beliefs, including information on educational rights issued by the California Attorney General. Alternatively, such information may be provided through any other cost-effective means determined by the Superintendent or designee. (Education Code 234.7)

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language.

Access for Individuals with Disabilities

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.
(cf. 6163.2 - Animals at School)
(cf. 7110 - Facilities Master Plan)
(cf. 7111 - Evaluating Existing Buildings)

The Superintendent or designee shall ensure that the district provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school web sites, notetakers, written materials, taped text, and Braille or large-print materials. Individuals with disabilities shall notify the Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.
(cf. 6020 - Parent Involvement)
(cf. 9320 - Meetings and Notices)
(cf. 9322 - Agenda/Meeting Materials)

The individual identified in AR 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state federal civil rights laws is hereby designated as the district's ADA coordinator. He/she shall receive and address requests for accommodation submitted by individuals with disabilities and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

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CSBA POLICY GUIDE SHEET – September 14, 2021

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

Board Policy 5141.4 - Child Abuse Prevention and Reporting

Board policy updated to clarify that districts are not required, but are authorized, to include age-appropriate and culturally sensitive child abuse prevention curriculum in the instructional program, add material regarding displaying posters on campus notifying students of the appropriate telephone number to call to report child abuse or neglect, include the requirement for student identifications cards for students in grades 7-12 to include the National Domestic Hotline telephone number, and clarify that the training regarding duties of mandated reporters be according to law and administrative regulation.

Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting

Regulation updated to reflect **NEW LAW (AB 1145, 2020)** which amends the definition of sexual assault for purposes of mandated reporting to not include voluntary conduct in violation of Penal Code 286, 287, or 289 (sodomy, oral copulation, or sexual penetration) if there are no indicators of abuse unless such conduct is between a person who is 21 years of age or older and a minor who is under 16 years of age. Regulation also adds licensees of licensed child day care facilities to the list of mandated reporters, reflects that the California Department of Justice form is now titled BCIA 8572, clarifies that when a staff member or volunteer aide is selected by a child to be present at an interview where child abuse is being investigated that the principal or designee inform the person of specified requirements prior to the interview, and reflects **NEW STATE REGULATION (Register 2020, No. 21)** which authorizes parents/guardians of special education students to file a complaint with CDE for safety concerns that interfere with the provision of a free appropriate public education pursuant to 5 CCR 3200-3205 rather than through uniform complaint procedures.

Board Policy 5141.52 - Suicide Prevention

Policy updated to expand material regarding stakeholder engagement and best practices for suicide prevention, intervention, and postvention, and for consistency with CDE's Model Youth Suicide Prevention Policy, including an enhanced list of participants for staff development, the importance of resiliency skills to student instruction, the review of materials and resources for alignment with safe and effective messaging, information to be provided to parents/guardians and caregivers, and the establishment of district and/or school site crisis intervention team(s). Policy also updated to clarify that the policy may be reviewed more frequently than the five-year review requirement of law, and that district data pertaining to reports of suicidal ideation, attempts, or death and data that reflect school climate be periodically reviewed to aid in program development.

Administrative Regulation 5141.52 - Suicide Prevention

Regulation updated to expand the section on "Staff Development" by adding to the list of participants for suicide prevention training, topics to be included in such training, and additional professional development for specified groups and to enhance the section on "Instruction" by adding to the list of topics to be taught and authorizing the development and implementation of school activities that raise awareness about mental health wellness and suicide prevention. Regulation also updated to include, for districts that have crisis intervention teams, the contact information for district and/or school site crisis intervention team members, add that school counselors may disclose a student's personal information to report child abuse and neglect as required by law, and include providing comfort to a student who has attempted or threatened to attempt suicide.

Board Policy 5145.12 - Search and Seizure

Policy updated to reflect court decision upholding a school policy that called for limited searches without individualized suspicion if students left campus and returned in the middle of the day. Policy also updated to reflect law which places restrictions on searches of electronic devices such as cellular phones, court decision regarding searches of lockers without individualized suspicion, and court decision upholding policy of random weapons screening with a handheld metal detector.

Board Policy 5145.9 - Hate-Motivated Behavior

Policy updated to bolster the governing board's commitment to providing a respectful, inclusive, and safe learning environment, including adding a definition of hate-motivated behavior which incorporates a list of characteristics which may motivate prohibited behavior, reflecting the importance of celebrating diversity, enhancing the list of topics for student instruction and staff development, adding material regarding regularly occurring staff training, and including student and staff discipline for engaging in hate-motivated behavior. Policy also updated to include the requirement to post the policy in a prominent location on the district's web site and add that, in addition to other staff listed, complaints may be reported to the district's compliance officer.

NEW to SCOE/SPJUSD: Board Policy 6142.5 - Environmental Education

Policy updated to reflect law which required that the state-adopted environmental principles and concepts be integrated into content standards, curriculum frameworks, and textbook criteria. Policy also reflects legislative intent that governing boards undertake specified actions to promote instruction in environmental literacy, including by embedding environmental literacy in the local priorities addressed in the district's local control and accountability plan, collaborating with other agencies to enhance the environmental curriculum, providing professional development in environmental literacy, and ensuring equity in the provision of environment-based learning opportunities.

Administrative Regulation 6162.51 - State Academic Achievement Tests

Regulation updates information regarding administration of the California Assessment of Student Performance and Progress, including provisions that: (1) the district may administer the California Science Test (CAST) in any of grades 10-12, (2) the California Alternate Assessments in science should be administered to students with significant cognitive disabilities who are unable to take the CAST with accommodations, and (3) the California Spanish Test is the primary language assessment that is available to be administered to English learners. Regulation also adds optional language regarding the use of Smarter Balanced interim and formative assessments to provide timely feedback regarding students' progress and assist teachers in continually adjusting instruction to improve learning. Testing windows and testing variations updated to reflect current state regulations, as renumbered.

Board Policy 7211 - Developer Fees

Policy updated to include material formerly in the AR pertaining to responsibilities of the board with respect to levying developer fees, such as conducting a fee justification study, holding a public hearing, and adopting a board resolution. Policy also clarifies the applicability of Government Code 65997, which became operative due to the failure of state bond measure Proposition 13 in March 2020 and gives districts the flexibility to deny or refuse a legislative act involving the planning, use, or development of real property, other than requiring a fee in excess of the fee imposed by law. Policy addresses factors that must be included in the fee justification study based on recent court decision.

Administrative Regulation 7211 - Developer Fees

Regulation revised to delete board responsibilities pertaining to the imposition of developer fees, now addressed in the BP, and to require the superintendent or designee to provide specified information regarding capital facilities accounts to the board as well as the public.

****Revisions****

Sierra County/Sierra-Plumas Joint USD

Board Policy

Students

BP 5141.4

CHILD ABUSE PREVENTION AND REPORTING

The Governing Board of Education is committed to supporting the safety and well-being of district students and desires to facilitate the prevention of and response to child abuse and neglect. The Superintendent or designee shall develop and implement strategies for preventing, recognizing, and promptly reporting known or suspected child abuse and neglect.

The Superintendent or designee may provide a student who is a victim of abuse with school-based mental health services or other support services and/or may refer the student to resources available within the community as needed.

(cf. ~~1020—Youth Services~~ 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 5141.5 - Mental Health)

(cf. 5141.6 - School Health Services)

(cf. 6164.2 - Guidance/Counseling Services)

Child Abuse Prevention

Note: The following **optional** section may be revised to reflect district practice.

The district's instructional program may ~~include~~provide age-appropriate and culturally sensitive child abuse prevention curriculum. ~~This curriculum shall explain~~ which explains students' right to live free of abuse, ~~include~~includes instruction in the skills and techniques needed to identify unsafe situations and react appropriately and promptly, ~~inform~~informs students of available support resources, and ~~teach~~teaches students how to obtain help and disclose incidents of abuse.

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6143 - Courses of Study)

Note: The following paragraph is **optional**. Education Code 51900.6 authorizes districts to provide age-appropriate instruction in sexual abuse and sexual assault awareness and prevention in grades K-12, provided that students are allowed to be excused from such instruction upon the written request of their parents/guardians. It also requires the State Board of Education and Superintendent of Public Instruction to consider addressing these issues in the next revision of the state health education content standards and curriculum framework.

The district's program also may include age-appropriate curriculum in sexual abuse and sexual assault awareness and prevention. Upon written request of a student's parent/guardian, the student shall be excused from taking such instruction. (Education Code 51900.6)

Note: Pursuant to Education Code 33133.5, posters notifying students of the appropriate telephone number to call to report child abuse or neglect are available on the California Department of Education's web site in five languages. Education Code 33133.5 encourages districts to post the appropriate version or versions of the poster in an area of the school where students frequently congregate.

The Superintendent or designee may display posters, in areas on campus where students frequently congregate, notifying students of the appropriate telephone number to call to report child abuse or neglect. (Education Code 33133.5)

Note: The following paragraph is for use by districts that serve students in grades 7-12. Education Code 215.5 requires districts that issue or reissue student identification cards to have the telephone number of the National Domestic Violence Hotline (1-800-799-7233) printed on either side of student identification cards.

In addition, student identification cards for students in grades 7-12 shall include the National Domestic Violence Hotline telephone number. (Education Code 215.5)
(cf. 5142 - Safety)

The Superintendent or designee shall, to the extent feasible, seek to incorporate community resources into the district's child abuse prevention programs and may use these resources to provide parents/guardians with instruction in parenting skills and child abuse prevention.

Child Abuse Reporting

Note: The Child Abuse and Neglect Reporting Act (Penal Code 11164-11174.3) identifies persons who are mandated to report known or suspected child abuse or neglect and establishes procedures for filing a report; see the accompanying administrative regulation.

The Superintendent or designee shall establish procedures for the identification and reporting of known and suspected child abuse and neglect in accordance with law.
(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 5145.7 - Sexual Harassment)
(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

Procedures for reporting child abuse shall be included in the district and/or school comprehensive safety plan. (Education Code 32282)
(cf. 0450 - Comprehensive Safety Plan)

Note: Education Code 44252 requires that teachers applying to the Commission on Teacher Credentialing for a new credential or a renewal of their credential read and sign a statement that they understand the duties imposed on them as mandated reporters pursuant to Penal Code 11164-11174.3.

District employees who are mandated reporters, as defined by law and administrative regulation, are obligated to report all known or suspected incidents of child abuse and neglect.

Note: Education Code 44691 and Penal Code 11165.7 require districts to annually train their employees regarding the duties of mandated reporters; see the accompanying administrative regulation. However, pursuant to Penal Code 11165.7, a lack of training does not excuse any mandated reporter from the duty to report suspected child abuse and neglect.

The Superintendent or designee shall provide training regarding the duties of mandated reporters-
as required by law and as specified in the accompanying administrative regulation. (Education Code 44691; Penal Code 11165.7)

Legal Reference:

EDUCATION CODE

215.5 Student identification cards with National Domestic Violence Hotline telephone number

32280-~~32288~~-32289.5 *Comprehensive school safety plans*
33133.5 Posters of telephone number for students to report child abuse or neglect
33195 *Heritage schools, mandated reporters*
33308.1 *Guidelines on procedure for filing child abuse complaints*
44252 *Teacher credentialing*
44691 *Staff development in the detection of child abuse and neglect*
44807 *Duty concerning conduct of students*
48906 *Notification when student released to peace officer*
48987 *Dissemination of reporting guidelines to parents*
49001 *Prohibition of corporal punishment*
51220.5 *Parenting skills education*
51900.6 *Sexual abuse and sexual assault awareness and prevention instruction*
CODE OF CIVIL PROCEDURE
340.1 Damages suffered as a result of childhood sexual abuse
PENAL CODE
152.3 *Duty to report murder, rape, or lewd or lascivious act*
273a ~~Willful cruelty or~~ Willfully causing unjustifiable punishment ~~pain or mental suffering~~ of child;
endangering life or health
286 Crime of sodomy
287 Crime of oral copulation
288 *Definition of lewd or lascivious act requiring reporting*
289 Crime of sexual penetration
11164-11174.3 *Child Abuse and Neglect Reporting Act*
WELFARE AND INSTITUTIONS CODE
15630-15637 *Dependent adult abuse reporting*
CODE OF REGULATIONS, TITLE 5
~~4650~~3200-3205 *Filing complaints with CDE; special education students*
UNITED STATES CODE, TITLE 42
11434a *McKinney-Vento Homeless Assistance Act; definitions*
COURT DECISIONS
Camreta v. Greene (2011) 131 S.Ct. 2020

Management Resources:

CSBA PUBLICATIONS

Why Schools Hold the Promise for Adolescent Mental Health, Governance Brief, May 2019

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Health Education Content Standards for California Public Schools, Kindergarten Through Grade Twelve

Health Framework for California Public Schools, Kindergarten Through Grade Twelve

WEB SITES

California Attorney General's Office, Suspected Child Abuse Report Form: <http://www.ag>

https://oag.ca.gov/sites/all/files/agweb/pdfs/childabuse.pdf/ss_8572.pdf

California Department of Education, ~~Safe Schools:~~ Child Abuse Prevention Training and Resources:

<http://www.cde.ca.gov/ls/ss/ap>

California Department of Social Services, ~~Children and Family Services Division:~~ Information Resources

Guide: <http://www.childsworld.ca.gov>

U.S. Department of Health and Human Services, Child Welfare Information Gateway:

<https://www.childwelfare.gov>~~ean~~

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

Policy adopted: April 10, 2007

revised: March 10, 2015

revised: September 14, 2021

****Revisions****

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Students

AR 5141.4

CHILD ABUSE PREVENTION AND REPORTING

Note: Pursuant to Education Code 44691, the California Department of Education (CDE) is required to disseminate information to all school districts regarding the detection and reporting of child abuse and to provide guidance on the responsibilities of mandated reporters. See CDE's web site for information and resources.

Definitions

Child abuse or neglect includes the following: (Penal Code 11165.5, 11165.6)

1. A physical injury or death inflicted by other than accidental means on a child by another person

Note: Pursuant to Penal Code 11165.1, as amended by AB 1145 (Ch. 180, Statutes of 2020), sexual assault does not include voluntary conduct in violation of Penal Code 286, 287, or 289 (sodomy, oral copulation, or sexual penetration) if there are no indicators of abuse, unless such conduct is between a person who is 21 years of age or older and a minor who is under 16 years of age.

2. Sexual abuse of a child, including sexual assault or sexual exploitation, as defined in Penal Code 11165.1
3. Neglect of a child as defined in Penal Code 11165.2
4. Willful harming or injuring of a child or the endangering of the person or health of a child as defined in Penal Code 11165.3
5. Unlawful corporal punishment or injury as defined in Penal Code 11165.4

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

Child abuse or neglect does not include:

1. A mutual affray between minors (Penal Code 11165.6)
2. An injury caused by reasonable and necessary force used by a peace officer acting within the course and scope of ~~his/her~~ employment (Penal Code 11165.5, 11165.6)
(cf. 3515.3 - District Police/Security Department)

Note: Education Code 44807 provides that physical control of a student under the conditions specified in item #3 below is not subject to criminal prosecution or penalties.

3. An injury resulting from the exercise by a teacher, vice principal, principal, or other certificated employee of the same degree of physical control over a student that a parent/guardian would be legally privileged to exercise, not exceeding the amount of physical control reasonably necessary to maintain order, protect property, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning (Education Code 44807)
4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or damage to property, ~~to protect himself/herself~~ for purposes of self-defense, or to obtain weapons or other dangerous objects within the control of a student (Education Code 49001)
(cf. 5131 - Conduct)
(cf. 5131.7 - Weapons and Dangerous Instruments)
(cf. 5144 - Discipline)
(cf. 6159.4 - Behavioral Interventions for Special Education Students)
5. Physical pain or discomfort caused by athletic competition or other such recreational activity voluntarily engaged in by a student (Education Code 49001)
(cf. 6142.7 - Physical Education and Activity)
(cf. 6145.2 - Athletic Competition)

Note: Pursuant to Penal Code 11165.15, the fact that a child is homeless or is classified as an unaccompanied minor, as defined in the federal McKinney-Vento Homeless Assistance Act (42 USC 11434a), is not, in and of itself, a sufficient basis for reporting child abuse or neglect.

6. Homelessness or classification as an unaccompanied minor (Penal Code 11165.15)

Note: The following definition of "mandated reporters" does not list non-school persons (e.g., physicians, clergy members) who are also mandated to report suspected child abuse or neglect and may be revised to reflect additional positions applicable to the district as specified in Penal Code 11165.7.

Penal Code 11165.7 clarifies that volunteers whose duties require direct contact with and supervision of children are not mandated reporters. However, the law encourages volunteers to obtain training in the identification and reporting of child abuse and neglect and to report known or suspected incidents of child abuse or neglect.

Mandated reporters include, but are not limited to, teachers; instructional aides; teacher's aides or assistants; classified employees; certificated pupil personnel employees; administrative officers or supervisors of child attendance; athletic coaches, administrators, and directors; licensees, administrators, and employees of a licensed child day care facility; Head Start program teachers; district police or security officers; licensed nurses or health care providers; and administrators, presenters, and counselors of a child abuse prevention program. (Penal Code 11165.7)

Reasonable suspicion means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/hers/the person's training and experience, to suspect child abuse or neglect. However, *reasonable suspicion* does not require certainty that child abuse or neglect has occurred nor does it require a specific medical indication of child abuse or neglect. (Penal Code 11166)

Reportable Offenses

Note: Penal Code 11166 specifies that a mandated reporter has a duty to report when acting in a professional capacity or within the scope of employment. When a mandated reporter is acting in a private capacity, like other private citizens, making a report is discretionary.

A mandated reporter shall make a report using the procedures provided below whenever, acting in his/hers professional capacity or within the scope of his/her employment, he/shethe mandated reporter has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. (Penal Code 11166)

Any mandated reporter who has knowledge of or who reasonably suspects that a child is suffering serious emotional damage or is at a substantial risk of suffering serious emotional damage, based on evidence of severe anxiety, depression, withdrawal, or untoward aggressive behavior toward self or others, may make a report to the appropriate agency. (Penal Code 11165.9, 11166.05, 11167)

Note: Pursuant to Penal Code 152.3, it is a misdemeanor, with specified exceptions, for a witness to not report a murder, rape, or lewd or lascivious act as defined in Penal Code 288 where the victim is under age 14. Persons who fail to report such offenses may be subject to a fine and/or imprisonment.

Any district employee who reasonably believes that he/she has to have observed the commission of a murder, rape, or lewd or lascivious act by use of force, violence, duress, menace, or fear of immediate and unlawful bodily injury against a victim who is a child under age 14 shall notify a peace officer. (Penal Code 152.3, 288)

Responsibility for Reporting

The reporting duties of mandated reporters are individual and cannot be delegated to another person. (Penal Code 11166)

When two or more mandated reporters jointly have knowledge of a known or suspected instance of child abuse or neglect, the report may be made by a member of the team selected by mutual agreement and a single report may be made and signed by the selected member of the reporting team. Any member who has knowledge that the member designated to report has failed to do so shall thereafter make the report. (Penal Code 11166)

Note: Penal Code 11166.01 provides that it is a crime, punishable by a fine and/or imprisonment, for a supervisor or administrator to knowingly inhibit or impede a mandated reporter from making a report.

No supervisor or administrator shall impede or inhibit a mandated reporter from making a report. (Penal Code 11166)

Any person not identified as a mandated reporter who has knowledge of or observes a child whom he/shethe person knows or reasonably suspects has been a victim of child abuse or neglect may report the known or suspected instance of child abuse or neglect to the appropriate agency. (Penal Code 11166)

(cf. 1240 - Volunteer Assistance)

Reporting Procedures

1. Initial Telephone Report

Note: Penal Code 11165.9 specifies the agencies that are authorized to receive reports of suspected child abuse and neglect, as detailed in the following paragraph. The agency must accept a report even if it lacks subject matter or geographical jurisdiction to investigate the case; the agency is then responsible for referring the case to an agency with proper jurisdiction.

Immediately or as soon as practicable after knowing or observing suspected child abuse or neglect, a mandated reporter shall make an initial report by telephone to any police department (excluding a school district police/security department), sheriff's department, county probation department if designated by the county to receive such reports, or county welfare department. (Penal Code 11165.9, 11166)

SIERRA COUNTY SHERIFF:

DOWNIEVILLE
100 Courthouse Square
Downieville, CA 95936
(530) 289-3700

LOYALTON SHERIFF SUBSTATION
61050 State Route 49
Loyalton, CA 96118
(530) 993-4479

PROTECTIVE SERVICES:

22 Maiden Lane
Downieville CA 95936
(530) 289-3711

202 Front Street
Loyalton CA 96118
(530) 993-6700

When the initial telephone report is made, the mandated reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received.

2. Written Report

Within 36 hours of knowing or observing the information concerning the incident, the mandated reporter shall ~~then~~ prepare and either send, fax, or electronically ~~submit~~transmit to the appropriate agency a written follow-up report, which includes a completed California Department of Justice (DOJ) form (SSBCIA 8572). (Penal Code 11166, 11168)

Note: Pursuant to Penal Code 11168, the California Department of Justice (DOJ) form shall be distributed by the police department, sheriff's department, county probation department, or county welfare department as appropriate and is available on the DOJ's web site. It may also be made available at the district office or school site. The following **optional** paragraph should be revised to reflect district practice.

The DOJ form may be obtained from the district office or other appropriate agencies, such as the ~~county probation or welfare police~~ department ~~or the police, sheriff's department,~~ or ~~sheriff's~~ county probation or welfare department.

Note: Penal Code 11167 requires the mandated reporter's name when reporting known or suspected child abuse. However, the reporter's name and the report are confidential and are only disclosed in limited circumstances provided by law.

Reports of suspected child abuse or neglect shall include, if known: (Penal Code 11167)

- a. The name, business address, and telephone number of the person making the report and the capacity that makes the person a mandated reporter
- b. The child's name and address, present location, and, where applicable, school, grade, and class
- c. The names, addresses, and telephone numbers of the child's parents/guardians
- d. The name, address, telephone number, and other relevant personal information about the person(s) who might have abused or neglected the child
- e. The information that gave rise to the reasonable suspicion of child abuse or neglect and the source(s) of that information

The mandated reporter shall make a report even if some of this information is not known or is uncertain to ~~him/her~~ the mandated reporter. (Penal Code 11167)

The mandated reporter may give to an investigator from an agency investigating the case, including a licensing agency, any information relevant to an incident of child abuse or neglect or to a report made for serious emotional damage pursuant to Penal Code 11166.05. (Penal Code 11167)

Note: Item #3 below is **optional** and may be revised to reflect district practice. Pursuant to Penal Code 11166, school districts may establish internal reporting procedures encouraging employees to notify supervisors and administrators of reports that are made. These internal procedures must not inhibit or impede immediate and direct reporting by employees to appropriate agencies, direct an employee to allow the employee's supervisor to file or process a mandated report under any circumstances, or require any employee to disclose the employee's identity to the employer.

3. Internal Reporting

The mandated reporter shall not be required to disclose ~~his/her~~ the mandated reporter's identity to ~~his/her~~ supervisor, the principal, or the Superintendent or designee. (Penal Code 11166)

However, employees reporting child abuse or neglect to an appropriate agency are encouraged, but not required, to notify the principal as soon as possible after the initial telephone report to the appropriate agency. When so notified, the principal shall inform the Superintendent or designee.

The principal so notified shall provide the mandated reporter with any assistance necessary to ensure that reporting procedures are carried out in accordance with law, Board policy, and administrative regulation. At the mandated reporter's request, the principal may assist in completing and filing the necessary forms.

Reporting the information to an employer, supervisor, principal, school counselor, co-worker, or other person shall not be a substitute for making a mandated report to the appropriate agency. (Penal Code 11166)

Training

Within the first six weeks of each school year, or within the first six weeks of employment if hired during the school year, the Superintendent or designee shall provide training on mandated reporting requirements to district employees and persons working on their behalf who are mandated reporters. ~~Any school personnel hired during the school year shall receive such training within the first six weeks of employment.~~ (Education Code 44691; Penal Code 11165.7)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Note: Education Code 44691 requires school districts to use the online training module provided by the California Department of Social Services (CDSS), available on the CDSS web site. However, if the online training module is not used, the Superintendent or designee is required to report to CDE regarding the training being used in its place.

The Superintendent or designee shall use the online training module provided by the California Department of Social Services- (CDSS). (Education Code 44691)

The training shall include, but not necessarily be limited to, training in identification and reporting of child abuse and neglect. In addition, the training shall include information that failure to report an incident of known or reasonably suspected child abuse or neglect as required by law is a misdemeanor punishable by imprisonment and/or a fine as specified. (Education Code 44691; Penal Code 11165.7)

Note: Education Code 44691 requires districts to develop a process by which all persons required to receive training must provide proof of receiving the training (e.g., the use of a sign-in sheet, submission of a certificate of completion). The following paragraph may be revised to reflect district practice.

The Superintendent or designee shall obtain and retain proof of each mandated reporter's completion of the training. (Education Code 44691)

Note: The following **optional** paragraph may be revised to reflect district practice. Education Code 44691 encourages districts to provide training to all school employees, at least once every three years, on the prevention of child abuse on school grounds, by school personnel, or in school-sponsored programs. Pursuant to Education Code 44691, CDE's web site includes best practices for prevention of abuse and links to training resources.

In addition, at least once every three years, school personnel may receive training in the prevention of child abuse, including sexual abuse, on school grounds, by school personnel, or in school-sponsored programs. (Education Code 44691)

Victim Interviews by Social Services

Note: Penal Code 11174.3 authorizes a representative from CDSS or another government agency investigating suspected child abuse or neglect to interview a student during school hours, on school grounds, concerning a report of child abuse or neglect that occurred at home or in an out-of-home care facility. However, there is no clear guidance regarding the procedures to be followed if a social worker is accompanied by law enforcement. In *Greene v. Camreta*, the 9th Circuit Court of Appeals had ruled that, absent exigent circumstances, a social worker and sheriff could not question a student in school without obtaining a warrant, court order, or parent/guardian consent. Subsequently, that ruling was vacated by the U.S. Supreme Court on appeal (*Camreta v. Greene*) since the case was then moot. Districts should proceed with caution and consult legal counsel as necessary.

Whenever ~~the Department of Social Services~~CDSS or another government agency is investigating suspected child abuse or neglect that occurred within the child's home or out-of-home care facility, the student may be interviewed by an agency representative during school hours, on school premises. The Superintendent or designee shall give the student the choice of being interviewed in private or in the presence of any adult school employee or volunteer aide selected by the student. (Penal Code 11174.3)

A staff member or volunteer aide selected by a child may decline to be present at the interview. If the selected person accepts, the principal or designee shall inform ~~him/her~~the person of the following requirements prior to the interview: (Penal Code 11174.3)

1. The purpose of the selected person's presence at the interview is to lend support to the child and enable ~~him/her~~the child to be as comfortable as possible.
2. The selected person shall not participate in the interview.
3. The selected person shall not discuss the facts or circumstances of the case with the child.
4. The selected person is subject to the confidentiality requirements of the Child Abuse and Neglect Reporting Act, a violation of which is punishable as specified in Penal Code 11167.5.

If a staff member agrees to be present, the interview shall be held at a time during school hours when it does not involve an expense to the school. (Penal Code 11174.3)

Release of Child to Peace Officer

When a child is released to a peace officer and taken into custody as a victim of suspected child abuse or neglect, the Superintendent or designee and/or principal shall not notify the parent/guardian, but rather shall provide the peace officer with the address and telephone number of the child's parent/guardian. (Education Code 48906)

(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)

Parent/Guardian Complaints

Note: Education Code 48987 requires the district, upon request, to disseminate guidelines adopted by CDE advising parents/guardians of procedures for filing child abuse complaints. Such sample guidelines are available on CDE's web site.

Claims against the district for childhood sexual assault are governed by the timelines and procedures specified in Code of Civil Procedure 340.1; see AR 3320 - Claims and Actions Against the District.

Upon request, the Superintendent or designee shall provide parents/guardians with procedures for reporting suspected child abuse occurring at a school site to appropriate agencies. For parents/guardians whose primary language is not English, such procedures shall be in their primary language and, when communicating orally regarding those guidelines and/or procedures, an interpreter shall be provided.

To file a complaint against a district employee or other person suspected of child abuse or neglect at a school site, parents/guardians may file a report by telephone, in person, or in writing with any appropriate agency identified above under "Reporting Procedures." If a parent/guardian makes a complaint about an employee to any other employee, the employee receiving the information shall notify the parent/guardian of procedures for filing a complaint with the appropriate agency. The employee shall also ~~is file a report when~~ obligated to do so pursuant to Penal Code 11166 ~~to file a report himself/herself~~ using the procedures described above for mandated reporters.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 3320 - Claims and Actions Against the District)

Note: 5 CCR 3201, as added by Register 2020, No. 21, authorizes parents/guardians of special education students to file a complaint with CDE as provided in the following paragraph. CDE does not investigate allegations of child abuse or neglect, but may investigate conditions that may involve physical safety concerns as such concerns interfere with the provision of a free appropriate public education.

In addition, if the child is enrolled in special education, a separate complaint may be filed with the California Department of Education pursuant to 5 CCR 46503200-3205.

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

Notifications

The Superintendent or designee shall provide to all new employees who are mandated reporters a statement that informs them of their status as mandated reporters, their reporting obligations under Penal Code 11166, and their confidentiality rights under Penal Code 11167. The district also shall provide these new employees with a copy of Penal Code 11165.7, 11166, and 11167. (Penal Code 11165.7, 11166.5)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Before beginning employment, any person who will be a mandated reporter by virtue of his/her/the person's position shall sign a statement indicating ~~that he/she has~~ knowledge of the reporting obligations under Penal Code 11166 and will comply with ~~those~~ such provisions. The signed statement shall be retained by the Superintendent or designee. (Penal Code 11166.5)

Employees who work with dependent adults shall be notified of legal responsibilities and reporting procedures pursuant to Welfare and Institutions Code 15630-15637.

Note: The remainder of this section is optional and should be deleted by districts that do not provide these additional notifications.

The Superintendent or designee also shall notify all employees that:

1. A mandated reporter who reports a known or suspected instance of child abuse or neglect shall not be held civilly or criminally liable for making a report and this immunity shall apply even if the mandated reporter acquired the knowledge or reasonable suspicion of child abuse or neglect outside of his/her the mandated reporter's professional capacity or outside the scope of his/her employment. Any other person making a report shall not incur civil or criminal liability unless it can be proven that he/she the person knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11172)
2. If a mandated reporter fails to timely report an incident of known or reasonably suspected child abuse or neglect, he/she the mandated reporter may be guilty of a crime punishable by a fine and/or imprisonment. (Penal Code 11166)
3. No employee shall be subject to any sanction by the district for making a report unless it can be shown that he/she the employee knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11166, 11172)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Regulation approved: April 10, 2007
revised: June 14, 2011
revised: March 10, 2015
minor revision: June 14, 2016
revised: September 14, 2021

****Revisions****

Sierra County/Sierra-Plumas Joint USD

Board Policy

Students

BP 5141.52

SUICIDE PREVENTION

Note: Education Code 215 mandates that the Governing Board of any district serving students in grades K-12 adopt a policy on student suicide prevention, intervention, and postvention (i.e., intervention conducted after a suicide) with specified components. The required components are addressed in the following policy and the accompanying administrative regulation.

The following policy is consistent with the California Department of Education's (CDE) Model Youth Suicide Prevention Policy, which also includes an extensive list of resources to assist in the prevention, intervention, and postvention of student suicide. Districts are encouraged to work closely with their county behavioral health department to identify and access resources at the local level.

The Mental Health Services Oversight and Accountability Commission developed a suicide prevention plan for the state which is published in Striving for Zero: California's Strategic Plan for Suicide Prevention 2020-2025, available on its web site. The plan presents strategic aims, with related goals, objectives, and an implementation schedule. Districts may find the strategic plan useful in learning more about the stigma associated with behavioral health needs, myths and misconceptions about suicidal behavior and its hinderance to prevention efforts, suicidal behavior, risk and protective factors, and best practices in suicide prevention.

The following policy and accompanying administrative regulation should be revised to reflect district practice and the grade levels offered by the district.

The Governing Board recognizes that suicide is a leading cause of death among youth ~~and that,~~ prevention is a collective effort that requires stakeholder engagement, and school personnel who regularly interact with students are often in a position to recognize the warning signs of suicide and to offer appropriate referral and/or assistance. In an effort to reduce suicidal behavior ~~and,~~ its impact on students and families, and other trauma associated with suicide, the Superintendent or designee shall develop measures ~~and,~~ strategies, practices, and supports for suicide prevention, intervention, and postvention.

In developing policy and strategies/procedures for suicide prevention ~~and,~~ intervention, and postvention, the Superintendent or designee shall consult with school and community stakeholders ~~such as administrators, other staff, parents/guardians, and students;~~ school-employed mental health professionals ~~such as school counselors, school psychologists, school social workers, and school nurses;~~ suicide prevention experts ~~such as local health agencies, mental health professionals, and community organizations; law enforcement;~~ and, in developing policy for grades K-6, the county mental health plan. (Education Code 215)

(cf. 1220 - Citizen Advisory Committees)

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

Note: The following **optional** paragraph may be revised to reflect district practice. Education Code 215 does not define "school and community stakeholders" or "school-employed mental health professionals" who must be consulted in the development of policy. The following examples are consistent with CSBA and CDE recommendations.

School and community stakeholders and school mental health professionals with whom the Superintendent or designee shall consult may include district and school administrators, school counselors, school psychologists, school social workers, school nurses, other staff, parents/guardians and caregivers, students, local health agencies, mental health professionals, community organizations, law enforcement, legal counsel, and/or the district's risk manager or insurance carrier. The Superintendent or designee may also collaborate with county and/or city governments in an effort to align district policy with any existing community suicide prevention plans.

~~The Board shall ensure that measures and strategies for students in grades K-6 are age appropriate and delivered and discussed in a manner that is sensitive to the needs of young students. (Education Code 215)~~

Measures and strategies for suicide prevention, intervention, and postvention shall include, but are not limited to:

Note: Education Code 215 **mandates** that the district's policy address any training on suicide awareness and prevention to be provided to teachers of students in all grade levels served by the district. See the accompanying administrative regulation for additional language fulfilling this mandate. In addition, Education Code 49604 encourages each district to provide suicide prevention training at least once to each middle, junior high, and high school counselor. Item #1 should be revised to specify the categories of employees who will receive the training.

1. Staff development on suicide awareness and prevention for teachers, interns, school counselors, and ~~other district employees~~others who interact with students, including, as ~~described in the accompanying administrative regulation~~appropriate, substitute teachers, coaches, expanded day learning staff, crossing guards, tutors, and volunteers
(cf. 1240 - Volunteer Assistance)
(cf. 4112.21 - Interns)
(cf. 4121 - Temporary/Substitute Personnel)
(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)
(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 5142 - Safety)
(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 6145.2 - Athletic Competition)

Note: Items #2-9 below reflect **optional** strategies for suicide prevention, intervention, and postvention and may be revised to reflect district practice.

2. Instruction to students in problem-solving ~~and~~, coping, and resiliency skills to promote students' mental, emotional, and social health and well-being, as well as instruction in recognizing and appropriately responding to warning signs of suicidal intent in others
(cf. 6142.8 - Comprehensive Health Education)

3. Methods for promoting a positive school climate that enhances students' feelings of connectedness with the school and that is characterized by caring staff and harmonious interrelationships among students
(cf. 5131 - Conduct)
(cf. 5131.2 - Bullying)
(cf. 5137 - Positive School Climate)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)
(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)
(cf. 5145.9 - Hate-Motivated Behavior)
44. The review of materials and resources used in awareness efforts and communications to ensure they align with best practices for safe and effective messaging about suicide
5. The provision of information to parents/guardians and caregivers regarding risk and protective factors and, warning signs of suicide, the severity of the suicide problem among youth, the district's suicide prevention curriculum, the district's suicide prevention policy and procedures, basic steps for helping suicidal youth, the importance of communicating with appropriate staff if suicide risk is present or suspected, access to suicide prevention training, and/or school and community resources that can help youth in crisis
56. Encouragement for students to notify appropriate school personnel or other adults when they are experiencing thoughts of suicide or when they suspect or have knowledge of another student's suicidal intentions
67. Crisis intervention procedures for addressing suicide threats or attempts
78. Counseling and other postvention strategies for helping students, staff, and others cope in the aftermath of a student's suicide

Note: The National Association of School Psychologists recommends that the district and/or school sites create a suicide prevention crisis team to assist in effectively identifying and intervening with students who are at risk of suicidal behavior, including adoption and implementation of policies and procedures. It is recommended that such teams include, at a minimum, administration, mental health staff, and school security personnel. The same crisis intervention team may be established to address broader mental health concerns as described in BP 5141.5 - Mental Health.

9. Establishment of district and/or school-site crisis intervention team(s) to ensure the proper implementation and review of this policy and other district practices related to the emotional and behavioral wellness of students, including, but not limited to, the oversight of mental health and suicide prevention training, collaboration with community mental health organizations, identification of resources and organizations that provide evidence-based treatment, collaboration to build community response, and compliance with Education Code 215
(cf. 5141.5 - Mental Health)

Note: Education Code 215 mandates that the district's policy specifically address the needs of high-risk groups, including, but not limited to, those listed in the following paragraph. See the accompanying administrative regulation for additional language fulfilling this mandate.

As appropriate, these measures and strategies shall specifically address the needs of students who are at high risk of suicide, including, but not limited to, students who are bereaved by suicide; students with disabilities, mental illness, or substance use disorders; students who are experiencing homelessness or who are in out-of-home settings such as foster care; and students who are lesbian, gay, bisexual, transgender, or questioning. (Education Code 215)

Note: The following two paragraphs are for use by districts that serve students in grades K-6.

The Board shall ensure that measures and strategies for students in grades K-6 are age appropriate and delivered and discussed in a manner that is sensitive to the needs of young students. (Education Code 215)

If a referral is made for mental health or related services for a student in grade K-6 who is a Medi-Cal beneficiary, the Superintendent or designee shall coordinate and consult with the county mental health plan. (Education Code 215)
(cf. 5141.6 - School Health Services)

District employees shall act only within the authorization and scope of their credential or license. Nothing in this policy shall be construed as authorizing or encouraging district employees to diagnose or treat mental illness unless they are specifically licensed and employed to do so. (Education Code 215)

Note: Education Code 215 requires that the district's student suicide prevention policy be updated at least every five years. Given the severity of the issue and importance of maintaining an up-to-date suicide prevention policy, CSBA and CDE recommend reviewing and updating this policy annually. The following paragraph may be revised to reflect district practice.

The Board shall review, and update as necessary, this policy at least every five years. The Board may, at its discretion, review the policy more frequently. (Education Code 215)

The Superintendent or designee shall periodically review district data pertaining to school climate and reports of suicidal ideation, attempts, or death to identify patterns or trends and make recommendations regarding program development.

The Superintendent or designee shall post this policy on the district's web site, in a prominent location and in a manner that is easily accessible to parents/guardians and students. (Education Code 234.6)

Legal Reference:

EDUCATION CODE

215 Student suicide prevention policies

215.5 Suicide prevention hotline contact information on student identification cards

216 Suicide prevention online training programs

234.6 Posting suicide prevention policy on web site

32280-32289.5 Comprehensive safety plan

49060-49079 Student records

49602 ~~Confidentiality~~Counseling: confidentiality of student information

49604 Suicide prevention training for school counselors

GOVERNMENT CODE

810-996.6 Government Claims Act

PENAL CODE

11164-11174.3 Child Abuse and Neglect Reporting Act

WELFARE AND INSTITUTIONS CODE

5698 Emotionally disturbed youth; legislative intent

5850-5886 Children's Mental Health Services Act

COURT DECISIONS

Corales v. Bennett (Ontario-Montclair School District), (2009) 567 F.3d 554

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Health Framework for California Public Schools, Kindergarten Through Grade Twelve, 2019

Health Education Content Standards for California Public Schools, Kindergarten Through Grade Twelve, 2008

Model Youth Suicide Prevention Policy

CALSCHLS PUBLICATIONS

California Healthy Kids Survey (CHKS)

California School Parent Survey (CSPS)

California School Staff Survey (CSSS)

~~Health Framework for California Public Schools, Kindergarten Through Grade Twelve, 2019~~

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

School Connectedness: Strategies for Increasing Protective Factors Among Youth, 2009

EACH MIND MATTERS: CALIFORNIA'S MENTAL HEALTH MOVEMENT PUBLICATIONS

Making Headlines: Guide to Engaging the Media in Suicide Prevention in California, 2012

HEARD ALLIANCE PUBLICATIONS

K-12 Toolkit for Mental Health Promotion and Suicide Prevention, 2017

MENTAL HEALTH SERVICES OVERSIGHT AND ACCOUNTABILITY COMMUNICATIONS PUBLICATIONS

Striving for Zero: California's Strategic Plan for Suicide Prevention 2020-2025

NATIONAL ASSOCIATION OF SCHOOL PSYCHOLOGISTS PUBLICATIONS

Preventing Suicide: Guidelines for Administrators and Crisis Teams, 2015

SUICIDE PREVENTION RESOURCE CENTER PUBLICATIONS

After a Suicide: A Toolkit for Schools, 2nd Edition, 2018

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS

National Strategy for Suicide Prevention: Goals and Objectives for Action, rev. 2012

Preventing Suicide: A Toolkit for High Schools, 2012

WEB SITES

American Academy of Pediatrics: <https://www.healthychildren.org>

American Association of Suicidology: <http://www.suicidology.org>

American Foundation for Suicide Prevention: <https://afsp.org>

American Psychological Association: <http://www.apa.org>

American School Counselor Association: <https://www.schoolcounselor.org>

California Department of Education, Mental Health: <http://www.cde.ca.gov/ls/cg/mh>

California Department of Health Care Services, Mental Health Services:

<http://www.dhcs.ca.gov/services/MH>

California Mental Health Services Authority: <https://www.calmhsa.org>

CalSCHLS: <https://calschls.org>

Centers for Disease Control and Prevention, Mental Health: <http://www.cdc.gov/mentalhealth>

Crisis Text Line: <https://www.crisistextline.org>

Each Mind Matters: California's Mental Health Movement: <https://emmresourcecenter.org>

HEARD Alliance: <https://www.heardalliance.org>

Mental Health Services Oversight and Accountability Commission: <https://mhsoac.ca.gov>

National Action Alliance for Suicide Prevention: <https://theactionalliance.org>

National Association of School Psychologists: <https://www.nasponline.org>

National Child Traumatic Stress Network: <https://www.nctsn.org>

National Institute for Mental Health: <http://www.nimh.nih.gov>

Substance Abuse and Mental Health Services Administration: <https://www.samhsa.gov>

Suicide Prevention Lifeline: <https://suicidepreventionlifeline.org>

Suicide Prevention Messaging: <https://suicidepreventionmessaging.org>

Suicide Prevention Resource Center: <https://www.sprc.org/about-suicide>

~~*Suicide Prevention Lifeline: <https://suicidepreventionlifeline.org>*~~

Trevor Project: <http://thetrevorproject.org>

U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services

Administration: <http://www.samhsa.gov>

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

Policy adopted: April 11, 2017

revised: March 12, 2019

revised: June 23, 2020

revised: September 14, 2021

****Revisions****

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Students

AR 5141.52

SUICIDE PREVENTION

Note: Education Code 215 mandates policy on suicide prevention, intervention, and postvention for grades K-12. See the accompanying Board policy. The following administrative regulation provides additional strategies that fulfill the mandate and may be revised to reflect district practice. Pursuant to Education Code 215, the following regulation should be developed in consultation with school and community stakeholders, school-employed mental health professionals, suicide prevention experts, and, in developing strategies for grades K-6, the county mental health plan.

Examples of suicide prevention strategies are also available in the California Department of Education's (CDE) Model Youth Suicide Prevention Policy, Mental Health Services Oversight and Accountability Commission's (MHSOAC) Striving for Zero: California's Strategic Plan for Suicide Prevention 2020-2025, the U.S. Department of Health and Human Services publication Preventing Suicide: A Toolkit for High Schools, and resources issued by other state and federal agencies and organizations. For further information about strategies to protect students from bullying, cyberbullying, and other harassment, see BP 5131 - Conduct, BP 5131.2 - Bullying, BP 5145.3 - Nondiscrimination/Harassment, BP/AR 5145.7 - Sexual Harassment, and BP 5145.9 - Hate-Motivated Behavior.

Staff Development

Note: Education Code 215 mandates that the district's policy address any training on suicide awareness and prevention to be provided to teachers of students in all grade levels served by the district. In addition, Education Code 49604 encourages each district to provide suicide prevention training at least once to each middle, junior high, and high school counselor.

CDE recommends that employees receive training on the core components of suicide prevention at the beginning of employment, and also receive training each year on risk factors, protective factors, warning signs of suicide, suicide prevention, intervention, referral, and postvention, with a minimum of one hour of general suicide prevention training. The following section should be revised to reflect district practice.

Education Code 216 requires CDE to identify evidence-based online training program(s), aligned with the requirements of Education Code 215, that districts may use to train students and staff.

Education Code 216 also requires CDE, dependent upon funds being appropriated in the annual Budget Act, to provide grants, upon application, to county offices of education for the acquisition of such training programs to disseminate to districts at no cost.

Suicide prevention training shall be provided to teachers, interns, counselors, and ~~other district employees~~ others who interact with students, including, as appropriate, substitute teachers, coaches, expanded day learning staff, crossing guards, tutors, and volunteers. The training shall be offered under the direction of a district counselor, psychologist, and/or in-cooperation social worker who has received advanced training specific to suicide and who may collaborate with one or more county or community mental health agencies.

(cf. 1240 - Volunteer Assistance)

(cf. 4112.21 - Interns)

(cf. 4121 - Temporary/Substitute Personnel)

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

(cf. 4131 - Staff Development)
 (cf. 4231 - Staff Development)
 (cf. 4331 - Staff Development)
(cf. 5142 - Safety)
(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 6145.2 - Athletic Competition)

Materials for training shall include how to identify appropriate mental health services at the school site and within the community, and when and how to refer youth and their families to those services. Materials also may include programs that can be completed through self-review of suitable suicide prevention materials. (Education Code 215)

Staff Additionally, staff development shall include research and information related to the following topics:

Note: Education Code 215 mandates that the district's policy specifically address the needs of high-risk groups; see the accompanying Board policy. One strategy to specifically address their needs is to increase staff awareness of the higher rates of suicide among these groups, as provided in item #1 below.

1. The higher risk of suicide among certain groups, including, but not limited to, students who are impacted by suicide; students with disabilities, mental illness, or substance use disorders; students who are experiencing homelessness or who are in out-of-home settings such as foster care; and students who are lesbian, gay, bisexual, transgender, or questioning

Note: Staff development may include training about individual risk factors associated with suicide, as provided in item #2 below. Information about risk factors is available from MHSOAC's Striving for Zero: California's Strategic Plan for Suicide Prevention 2020-2025, the Centers for Disease Control and Prevention, American Association of Suicidology, American Foundation for Suicide Prevention, Trevor Project, and other publications, agencies, and organizations.

2. Individual risk factors such as previous suicide attempt(s) or self-harm, history of depression or mental illness, family history of suicide or violence, feelings of isolation, interpersonal conflicts, a recent severe or traumatic stressor or loss, family instability, impulsivity, and other factors
 (cf. 5131.6 - Alcohol and Other Drugs)
3. Identification of students who may be at risk of suicide, including, but not limited to, warning signs that may indicate depression, emotional distress, or suicidal intentions, such as changes in students' personality or behavior and verbalizations of hopelessness or suicidal intent
4. Protective factors that may help to decrease a student's suicide risk, such as resiliency, problem-solving ability, access to mental health care, and positive connections to family, peers, school, and community
5. Instructional strategies for teaching the suicide prevention curriculum ~~and~~, promoting mental and emotional health, reducing the stigma associated with mental illness, and using safe and effective messaging about suicide
6. The importance of early prevention and intervention in reducing the risk of suicide

7. School and community resources and services, including resources and services that meet the specific needs of high-risk groups
(cf. 5141.6 - School Health Services)
(cf. 6164.2 - Guidance/Counseling Services)
78. Appropriate ways to interact with a student who is demonstrating emotional distress or is suicidal and procedures for intervening when a student attempts, threatens, or discloses the desire to die by suicide, including, but not limited to, appropriate protocols for constant monitoring and supervision of the student, during the time the student is in the school's physical custody, while the immediate referral of the student to medical or mental health services is being processed
89. District procedures for responding after a suicide has occurred
10. Common misconceptions about suicide

The district may provide additional professional development in suicide risk assessment and crisis intervention to district mental health professionals, including, but not limited to, school counselors, psychologists, social workers, and nurses.

Instruction

Note: The state's content standards for health education include voluntary standards pertaining to mental, emotional, and social health at selected elementary and secondary grades and suicide prevention instruction at grade 7 or 8 and in high school.

CDE recommends that the instruction be under the supervision of district-employed mental health professionals following consultation with county and community health agencies, and that it be incorporated into areas of the curriculum in addition to health classes.

The district's comprehensive health education program shall promote the healthy mental, emotional, and social development of students and shall be aligned with the state content standards and curriculum framework. Suicide prevention instruction shall be incorporated into the health education curriculum in an age and developmentally appropriate manner and shall be designed to help students:

1. Identify and analyze warning signs of depression and self-destructive behaviors in oneself risk factors associated with suicide, including, but not limited to, understanding how mental health challenges and others and understand how emotional distress, such as feelings of depression, loss, isolation, inadequacy, and anxiety, can lead to thoughts of suicide
2. Develop coping and resiliency skills for dealing with stress and trauma, and building self-esteem
3. Learn to listen, be honest, share feelings, and get help when communicating with friends who show signs of suicidal intent

4. Identify trusted adults; school resources, including the district's suicide prevention, intervention, and referral procedures; and/or community crisis intervention resources where youth can get help
(cf. 5141.6 - School Health Services)
(cf. 6142.8 - Comprehensive Health Education)
(cf. 6164.2 - Guidance/Counseling Services)
5. Develop help-seeking strategies and recognize that there is no stigma associated with seeking services for mental health, substance abuse, and/or suicide prevention
(cf. 5131.6 - Alcohol and Other Drugs)
6. Recognize that early prevention and intervention can drastically reduce the risk of suicide

The Superintendent or designee may develop and implement school activities that raise awareness about mental health wellness and suicide prevention.

(cf. 6145.8 - Assemblies and Special Events)
(cf. 6142.8 - Comprehensive Health Education)
(cf. 6164.2 - Guidance/Counseling Services)

Student Identification Cards

Note: The following section is for use by districts that serve students in grades 7-12. Education Code 215.5 requires districts that issue or reissue student identification cards to have printed on either side of the card the telephone number of the National Suicide Prevention Lifeline (1-800-273-8255), and allows to have printed on the card the Crisis Text Line (texting HOME to 741741) and/or a local suicide prevention hotline telephone number.

Student identification cards for students in grades 7-12 shall include the National Suicide Prevention Lifeline telephone number and may also include the Crisis Text Line and/or a local suicide prevention hotline telephone number. (Education Code 215.5)

Intervention

Note: Education Code 215 mandates that the district's policy and procedures address suicide intervention. The following section should be revised to reflect district practice. In addition, the district may choose to incorporate crisis intervention strategies in its comprehensive school safety plan adopted pursuant to Education Code 32280-32289.5; see BP/AR 0450 - Comprehensive Safety Plan.

The following paragraph is for use by districts that have formed and trained district and/or school site crisis intervention team(s) to assist with suicide intervention; see the accompanying Board policy. The National Association of School Psychologists (NASP) recommends that crisis intervention teams assign one or more individuals as a "designated reporter" to receive and act upon all reports from teachers, other staff, and students who may be suicidal.

The Superintendent or designee shall provide the name, title, and contact information of the members of the district and/or school crisis intervention team(s) to students, staff, parents/guardians, and caregivers and on school and district web sites. Such notifications shall identify the mental health professional who serves as the crisis intervention team's designated reporter to receive and act upon reports of a student's suicidal intention.

Students shall be encouraged to notify a teacher, principal, counselor, designated reporter, or other adult when they are experiencing thoughts of suicide or when they suspect or have knowledge of another student's suicidal intentions.

Every statement regarding suicidal intent shall be taken seriously. Whenever a staff member suspects or has knowledge of a student's suicidal intentions based on the student's verbalizations or act of self-harm, the staff member shall promptly notify the principal ~~or~~, school counselor, or designated reporter, who shall implement district intervention protocols as appropriate.

Note: Education Code 49602 generally protects the confidentiality of information of a personal nature disclosed to a school counselor by a student age 12 years or older or by a parent/guardian. However, in certain circumstances, the counselor may disclose such information to avert a clear and present danger to the health, safety, or welfare of the student or others within in the school community. Also see BP 6164.2 - Guidance/Counseling Services.

Although any personal information that a student discloses to a school counselor shall generally not be revealed, released, ~~referenced, or discussed,~~ or referred to with third parties, the counselor may report to the principal or student's parents/guardians when there is reasonable cause to believe that disclosure is necessary to avert a clear and present danger to the health, safety, or welfare of the student or others within the school community. In addition, the counselor may disclose information of a personal nature to psychotherapists, other health care providers, or the school nurse for the sole purpose of referring the student for treatment~~-, or to report child abuse and neglect as required by Penal Code 11164-11174.3.~~ (Education Code 49602)

(cf. 5141 - Health Care and Emergencies)

Whenever schools establish a peer counseling system to provide support for students, peer counselors shall receive training that includes identification of the warning signs of suicidal behavior and referral of a suicidal student to appropriate adults.

(cf. 5138 - Conflict Resolution/Peer Mediation)

When a suicide attempt or threat is reported, the principal or designee shall ensure student safety by taking the following actions:

1. Immediately securing medical treatment and/or mental health services as necessary
2. Notifying law enforcement and/or other emergency assistance if a suicidal act is being actively threatened
3. Keeping the student under continuous adult supervision and providing comfort to the student until the parent/guardian and/or appropriate support agent or agency can be contacted and has the opportunity to intervene
4. Removing other students from the immediate area as soon as possible

(cf. 0450 - Comprehensive Safety Plan)

~~*(cf. 5141 - Health Care and Emergencies)*~~

The principal or designee shall document the incident in writing, including the steps that the school took in response to the suicide attempt or threat.

(cf. 5125 - Student Records)

Note: The following paragraph is **optional**. If a student's parents/guardians refuse or neglect to access treatment for a student who has been identified to be at risk for suicide, the Superintendent or designee shall consider whether a referral to child protective services for child neglect is needed. Pursuant to Penal Code 11164-11174.3, the Child Abuse and Neglect Reporting Act, school employees who are mandated reporters are required to report child abuse or neglect, as defined in law, when they have knowledge of or reasonably suspect that a child is a victim of child abuse or neglect. See BP/AR 5141.4 - Child Abuse Prevention and Reporting.

The Superintendent or designee shall follow up with the parent/guardian and student in a timely manner to provide referrals to appropriate services as needed. If the parent/guardian does not access treatment for the student, the Superintendent or designee may meet with the parent/guardian to identify barriers to treatment and assist the family in providing follow-up care for the student. If follow-up care is still not provided, the Superintendent or designee shall consider whether it is necessary, pursuant to laws for mandated reporters of child neglect, to refer the matter to the local child protective services agency.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

For any student returning to school after a mental health crisis, the principal or designee and/or school counselor may meet with the parents/guardians and, if appropriate, with the student to discuss re-entry and appropriate ~~next~~ steps to ensure the student's readiness for return to school and determine the need for ongoing support.

Postvention

Note: Education Code 215 **mandates** that the district's policy and procedures address suicide postvention. The following section should be revised to reflect district practice.

In the event that a student dies by suicide, the Superintendent or designee shall communicate with the student's parents/guardians to offer condolences, assistance, and resources. In accordance with the laws governing confidentiality of student record information, the Superintendent or designee shall consult with the parents/guardians regarding facts that may be divulged to other students, parents/guardians, and staff.

Note: Research has identified an increased risk of suicide among youth who are grieving the suicide of another (so-called "suicide contagion"). The NASP, in its Preventing Suicide: Guidelines for Administrators and Crisis Teams, recommends that memorials should be implemented with care so as not to sensationalize or glamorize suicide and thereby increase the suicide risk to other students. If a memorial is conducted for a student who dies by suicide, the association suggests a living memorial, such as making donations to a local crisis center, participating in an event that raises awareness about suicide prevention, or providing other opportunities for service activities in the school that emphasize the importance of students taking care of each other.

The Superintendent or designee shall implement procedures to address students' and staff's grief and to minimize the risk of imitative suicide or suicide contagion. The Superintendent or designee shall provide students, parents/guardians, and staff with information, counseling, and/or referrals to community agencies as needed. Students significantly affected by suicide death and those at risk of imitative behavior should be identified and closely monitored. School staff may receive assistance from school counselors or other mental health professionals in determining how to best ~~to~~ discuss the suicide or attempted suicide with students.

Any response to media inquiries shall be handled by the district-designated spokesperson who shall not divulge confidential information. The district's response shall not sensationalize suicide and shall focus on the district's postvention plan and available resources.

(cf. 1112 - Media Relations)

After any suicide or attempted suicide by a student, the Superintendent or designee shall provide an opportunity for all staff who responded to the incident to debrief, evaluate the effectiveness of the strategies used, and make recommendations for future actions.

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

Regulation approved: April 11, 2017

revised: March 12, 2019

revised: June 23, 2020

revised: September 14, 2021

****Revisions****

Sierra County/Sierra-Plumas Joint USD Board Policy

Students

BP 5145.9

HATE-MOTIVATED BEHAVIOR

Note: The following optional policy addresses prevention strategies for hate-motivated incidents and should be modified to reflect district practice. Elements of this policy may be integrated into existing district and school site plans, such as the local control and accountability plan, comprehensive school safety plan, and staff development plans.

The Governing Board is committed to providing a respectful, inclusive, and safe learning environment that protects students from discrimination, harassment, intimidation, bullying, and other behavior motivated by a person's hostility towards another person's real or perceived ethnicity, national origin, immigrant status, sex, gender, sexual orientation, religious belief, age, disability, or any other physical or cultural characteristic. The Superintendent or designee shall design strategies to promote harmonious relationships among students, prevent incidents of hate-motivated behavior to the extent possible, and address such incidents if they occur or any other type of behavior that is motivated by hate.

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

(cf. 0415 - Equity)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5131.5 - Vandalism and Graffiti)

(cf. 5136 - Gangs)

(cf. 5137 - Positive School Climate)

(cf. 5141.52 - Suicide Prevention)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

Note: The following paragraph reflects the definition of "hate-motivated behavior" specified in the California Department of Education's (CDE) publication Bullying at School, expanded to include the categories of protected characteristics identified in state and federal law. Also see BP 0410 - Nondiscrimination in District Programs and Activities and AR 1312.3 - Uniform Complaint Procedures.

Hate-motivated behavior is any behavior intended to cause emotional suffering, physical injury, or property damage through intimidation, harassment, bigoted slurs or epithets, force or threat of force, or vandalism motivated in part or in whole by bias or hostility toward the victim's real 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, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55.

The Superintendent or designee shall design strategies to promote harmonious relationships among students, prevent incidents of hate-motivated behavior to the extent possible, and address such incidents in a timely manner when they occur.

Note: Hate-motivated behavior, such as an assault, physical threat, bomb threat, destruction of property, graffiti, and vandalism, may constitute a crime under state or federal law. Local law enforcement agencies, human rights commissions, and community organizations throughout the state have established countywide hate crimes networks aimed at responding to and preventing hate crimes.

Districts can identify local hate crime resources through the California Association of Human Relations Organizations, which conducts activities designed to protect human and civil rights by creating a climate of respect and inclusion through networks of collaborations that reduce community tension and build intergroup relationships.

The Superintendent or designee shall collaborate with regional programs and community organizations to promote ~~safe environments for youth~~an environment where diversity is celebrated and hate-motivated behavior is not tolerated. Such collaborative efforts shall focus on ~~ensuring an efficient use of district and community resources, developing~~the development of effective prevention strategies and response plans, ~~providing~~provision of assistance to students affected by hate-motivated behavior, and/or ~~educating~~education of students who have perpetrated hate-motivated acts.

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

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

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

~~(cf. 5148.2 - Before/After School Programs)~~

The district shall provide students with age-appropriate instruction that ~~includes the development of social-emotional learning, promotes their understanding of and respect for human rights, diversity, and acceptance in a multicultural society, and provides strategies to manage conflicts constructively.;~~

1. Includes the development of social-emotional learning
2. Promotes an understanding, awareness, appreciation, and respect for human rights, human relations, diversity, and acceptance in a multicultural society
3. Explains the harm and dangers of explicit and implicit biases
4. Discourages discriminatory attitudes and practices
5. Provides strategies to manage conflicts constructively

~~(cf. 5138 - Conflict Resolution/Peer Mediation)~~

~~(cf. 6142.3 - Civic Education)~~

~~(cf. 6142.4 - Service Learning/Community Service Classes)~~

~~(cf. 6142.94 - History-Social Science Instruction)~~

As necessary, the district shall provide counseling, guidance, and support to students who are victims of hate-motivated behavior and to students who exhibit such behavior.

(cf. 6164.2 - Guidance/Counseling Services)

~~The Superintendent or designee shall ensure that the rules prohibiting~~ When appropriate, students who engage in hate-motivated behavior shall be disciplined.

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

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

Note: Education Code 218 requires CDE, by July 1, 2021, to develop and/or update resources for use in schools serving students in grades 7-12 for in-service training for the support of lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ) students, and strategies to increase support for LGBTQ students which improve overall school climate. Pursuant to Education Code 218, districts that serve students in grades 7-12 are encouraged to use such resources to provide training at least once every two years to teachers and other certificated staff.

The Superintendent or designee shall provide staff with training ~~on recognizing and preventing that:~~

1. Promotes an understanding of diversity, equity, and inclusion
2. Discourages the development of discriminatory attitudes and practices
3. Includes social-emotional learning and nondiscriminatory instructional and counseling methods
4. Supports the prevention, recognition, and response to hate-motivated behavior ~~and on effectively enforcing~~
5. Raises the awareness and sensitivity of staff to potentially prejudicial and discriminatory behavior
6. Includes effective enforcement of rules for appropriate student conduct.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Complaint Process

~~A student or parent/guardian~~ Employees who believes the student is a victim of hate engage in hate-motivated behavior is strongly encouraged shall be subject to report the disciplinary action, up to and including dismissal.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Rules prohibiting hate-motivated behavior and procedures for reporting a hate-motivated incident to a teacher, the principal, or others shall be provided to students, staff member, and parents/guardians.

This policy shall be posted in a prominent location on the district's web site in a manner that is readily and easily accessible to parents/guardians and students. (Education Code 234.6) (cf. 1113 - District and School Web Sites)

Complaints

Note: Pursuant to Education Code 234.1, districts are required to adopt a process for receiving and investigating complaints involving unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) based on race or ethnicity, nationality, disability, gender, gender identity, gender expression, sex, sexual orientation, religion, immigration status, or any characteristic contained in the definition of hate crimes in Penal Code 422.55, or association with a person or group with one or more of these actual or perceived characteristics. In addition, federal regulations require districts to adopt procedures providing for the prompt and equitable resolution of complaints of discrimination on the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25). Pursuant to 5 CCR 4600-4670, uniform complaint procedures (UCP) must be used for this purpose. See BP/AR 1312.3 - Uniform Complaint Procedures. Complaints of sexual harassment that meet the federal definition of sexual harassment in 34 CFR 106.30 must be addressed through the procedures specified in 34 CFR 106.44-106.45; see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Although some incidents of harassment, intimidation, or bullying may not fall within the provisions of Education Code 234.1 or federal civil rights regulations, CSBA recommends that districts use the UCP to investigate all incidents (whether discriminatory or nondiscriminatory) to ensure consistent implementation by district staff. It is not always easy or possible for staff to know prior to an investigation whether a student was victimized because of an actual or perceived membership in a legally protected class. Those incidents found to involve discrimination based on the results of the investigation would then be resolved using the UCP. When an incident is determined to be nondiscriminatory, it should be resolved through the appropriate disciplinary process.

Any staff member who is notified that hate-motivated behavior has occurred, observes such behavior, or otherwise becomes aware of an incident shall immediately contact the ~~principal or the~~ compliance officer responsible for coordinating the district's response to complaints and complying with state and federal civil rights laws. As appropriate, ~~he/she~~ the staff member shall also contact law enforcement.

(cf. 3515.3 - District Police/Security Department)

(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)

A student or parent/guardian who believes the student is a victim of hate-motivated behavior is encouraged to report the incident to a teacher, the principal, the district's compliance officer, or other staff member.

Any complaint of hate-motivated behavior shall be investigated and, if determined to be discriminatory, shall be resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3 - Uniform Complaint Procedures: or other applicable procedure. If, during the investigation, it is determined that a complaint is about nondiscriminatory behavior, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.3 - Uniform Complaint Procedures)
(cf. [5145.71 - Title IX Sexual Harassment Complaint Procedures](#))

~~5144 - Discipline)~~

~~(cf. 5144.1 - Suspension and Expulsion/Due Process)~~

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

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

32282 School safety plans

48900.3 Suspension for hate violence

48900.4 Suspension or expulsion for harassment, threats, or harassment/intimidation

GOVERNMENT CODE

11135 Prohibition of discrimination in programs or activities

PENAL CODE

422.55 Definition of hate crime

422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform ~~Complaint Procedures~~ complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

100.3 Prohibition of discrimination on basis of race, color or national origin

104.7 Designation of responsible employee for Section 504

106.8 Designation of responsible employee for Title IX

106.30 Discrimination on the basis of sex in education programs and activities; definitions

106.44 Recipient's response to sexual harassment

106.45 Grievance process for formal complaints of sexual harassment

110.25 Prohibition of discrimination based on age

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Bullying at School, 2003

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist

~~California~~ California's K-12 Schools in Responding to Immigration Issues, April 2018

HUMAN RIGHTS CAMPAIGN FOUNDATION PUBLICATIONS

California LGBTQ Youth Report, 2019

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter: Harassment and Bullying, October 2010

Dear Colleague Letter: Prohibited Disability Harassment, July 2000

WEB SITES

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

California Association of Human Relations Organizations: <http://www.cahro.org>

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

California Office of the Attorney General: <http://oag.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

U.S. Department of Health and Human Services: <http://www.stopbullying.gov>

U.S. Department of Justice: <https://www.justice.gov>

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

Policy adopted: April 10, 2007

revised: September 11, 2018

revised: September 14, 2021

****Revisions****

Sierra County/Sierra-Plumas Joint USD

Board Policy

Students

BP 5145.12

SEARCH AND SEIZURE

Note: The following **optional** policy should be modified to reflect district practice. The legality of a search by school officials is complex and depends on the particular circumstances surrounding the search. Districts with specific questions about the legality of a search should consult legal counsel. It is also recommended that the district work with legal counsel to provide staff development for employees conducting searches on behalf of the district.

The following policy and accompanying administrative regulation address circumstances under which searches of individual students may be authorized based on individualized suspicion, and circumstances under which the district may conduct searches without individualized suspicion (e.g., searches of lockers, use metal detectors, or use contraband detection dogs). In *In re Sean A.*, the Court of Appeal upheld a limited search for weapons or drugs without individualized suspicion where a school policy called for students who left campus and returned in the middle of the day to be searched. Districts that wish to develop policy authorizing limited searches for weapons or drugs without individualized suspicion should consult legal counsel.

The Governing Board is fully committed to promoting a safe learning environment and, to the extent possible, eliminating the possession and use of weapons, illegal drugs, and other controlled substances by students on school premises and at school activities. As necessary to protect the health, safety and welfare of students and staff, and only as authorized by law, Board policy, and administrative regulation, school officials may search students, their property, and/or district property under their control, and may seize illegal, unsafe ~~and~~, or otherwise prohibited items. ~~The Board of Education requires that~~ School officials shall exercise discretion, and use good judgment when conducting searches.

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

(cf. 0450 - Comprehensive Safety Plan)

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 3515 - Campus Security)

(cf. 3515.3 - District Police/Security Department)

(cf. 5131 - Conduct)

(cf. 5131.7 - Weapons and Dangerous Instruments)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5145.3 - Nondiscrimination/Harassment)

The Superintendent or designee shall ensure that staff who conduct student searches receive training regarding the requirements of the district's policy and administrative regulation and other legal issues, as appropriate.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Searches Based on Individualized Suspicion

Note: The Fourth Amendment of the U.S. Constitution, which prohibits unreasonable search and seizure, applies to students in the school setting. In New Jersey v. T.L.O., the U.S. Supreme Court held that the legality of a search of a student and/or the student's belongings depends on whether the search is "reasonable." The "reasonableness" of a search depends on two factors: (1) whether there is individualized suspicion that the search will turn up evidence of a student's violation of the law or school rules and (2) whether the search is reasonably related to the objectives of the search and not excessively intrusive in light of the student's age, gender, and/or the nature of the infraction.

Individual Searches

In Redding v. Safford Unified School District, the U.S. Supreme Court held that a strip search of a student was beyond the scope and overly intrusive in light of the seriousness of the student's alleged violation (i.e., possession of ibuprofen), the lack of immediate danger, and the lack of justification for the search given that the basis of the search was an uncorroborated tip from a fellow student. Although the specific type of search discussed in the court decision is not permissible in California schools pursuant to Education Code 49050, the factors considered by the court are applicable to an analysis as to whether a search is reasonable in scope, as specified below.

School officials may search an individual student, the student's property, or district property under the student's control, when there is a reasonable suspicion that the search will uncover evidence that the student is violating the law, Board policy, administrative regulation, or other rules of the district or the school. Reasonable suspicion shall be based on specific and objective facts that the search will produce evidence related to the alleged violation.

Any search of a student, the student's property, or district property under the student's control shall be limited in scope and designed to produce evidence related to the alleged violation. Factors to be considered by school officials when determining the scope of the search shall include the danger to the health or safety of students or staff, such as the possession of weapons, drugs, or other dangerous instruments, and whether the item(s) to be searched by school officials are reasonably related to the contraband to be found. In addition, school officials shall consider the intrusiveness of the search in light of the student's age, gender, and the nature of the alleged violation.

The types of student property that may be searched by school officials include, but are not limited to, lockers, desks, purses, backpacks, and student vehicles parked on district property.

Note: In California, searches of personal electronic devices such as cellular phones are subject to the restrictions imposed by Penal Code 1546.1 in addition to the prohibitions against unreasonable searches and seizures under the Fourth Amendment. Districts with questions about searches of electronic devices such as cellular phones should consult legal counsel.

A student's personal electronic device may be searched only if a school official, in good faith, believes that an emergency involving danger of death or serious physical injury to the student or others requires access to the electronic device information.
(cf. 6163.4 - Student Use of Technology)

Employees shall not conduct strip searches or body cavity searches of any student. (Education Code 49050)

Searches of individual students shall be conducted in the presence of at least two district employees.

The principal or designee shall notify the parent/guardian of a student subjected to an individualized search as soon as possible after the search.

(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)

Searches of Student Lockers/ and Desks

Note: The ability of school officials to search a locker without individualized suspicion depends on whether, under the circumstances, the student has a reasonable expectation of privacy in the locker. In In re Cody S., the Court of Appeal observed that, while students in California generally have a reasonable expectation of privacy in lockers, that expectation can be limited where school policy makes it clear that lockers are the property of the district and subject to search. Nonetheless, board policy alone will not determine whether a student has a reasonable expectation of privacy in a locker as other circumstances such as staff communication and school practice can also inform the reasonableness of a student's expectation of privacy. Districts with specific questions about whether school officials can search lockers without individualized suspicion should consult legal counsel.

The following **optional** section is for districts that conduct regular, announced inspections of multiple student lockers and/or desks and should be revised to reflect district practice.

All student lockers and desks are the property of the district. The principal or designee may conduct a general inspection of school properties that are within the control of students, such as lockers and desks, on a regular, announced basis, with students standing by their assigned lockers or desks. Any items contained in a locker or desk shall be considered to be the property of the student to whom the locker or desk was assigned.

~~Because lockers and desks are under the joint control of the student and the district, school officials shall have the right and ability to open and inspect any school locker or desk without student permission or prior notice when they have reasonable suspicion that the search will uncover evidence of illegal possessions or activities or when odors, smoke, fire and/or other threats to health, welfare or safety emanate from the locker or desk.~~

Use of Metal Detectors

~~The Board believes~~Note: In In re Latasha W., the Court of Appeal upheld a policy of random weapons screening with a handheld metal detector. In addition, an Attorney General opinion (75 Ops.Cal.Atty.Gen. 155 (1992)) states that the reasonable use of metal detectors to deter the presence of weapons in schools is appropriate without individualized suspicion. The Attorney General recommends that the Governing Board make a specific finding identifying the rationale for the use of metal detectors. This finding need not be based on a specific weapons incident, but rather may be based on the need for metal detectors in response to the general harm caused by weapons and the need to provide a safe learning environment.

The following **optional** paragraph should be modified to reflect the district's rationale for the use of metal detectors.

The Board finds that the presence of weapons in the schools threatens the district's ability to provide the safe and orderly learning environment to which district students and staff are entitled. The Board also ~~believes~~finds that metal detector searches offer a reasonable means to keep weapons out of the schools and mitigate the fears of students and staff.

Note: The Board should consider where and when metal detectors will be used, such as on a permanent basis at certain sites, rotated among sites, during regular school hours, and/or during special events such as athletic events or dances. To ensure that a metal detector search is reasonable, the Attorney General recommends that an administrative plan be established which contains uniform, established procedures and adequate safeguards against arbitrary and capricious enforcement by school officials. For example, the plan may specify that metal detectors

be used at randomly selected schools or that students will be searched on a random basis (e.g., every fifth student entering). The key is to ensure that neutral criteria are applied so that the persons conducting the search do not exercise discretion in determining whether specific persons are targeted or selected for the search. The Attorney General's opinion also recommends that the district's use of metal detectors be incorporated into the district and/or school site safety plan; see BP/AR 0450 - Comprehensive Safety Plan. See the accompanying administrative regulation for other safeguards identified by the Attorney General.

The Superintendent or designee shall use metal detectors as necessary to keep weapons out of schools and help provide a safe learning environment. The Superintendent or designee shall establish ~~procedures that a plan to~~ ensure that metal detector searches are conducted in a **uniform and consistent manner** ~~that minimizes or eliminates arbitrary and capricious enforcement by school officials.~~

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

~~(cf. 0450 - Comprehensive Safety Plan)~~

~~(cf. 5131.7 - Weapons and Dangerous Instruments)~~

~~(cf. 5144.1 - Suspension and Expulsion/Due Process)~~

Use of ~~Drug~~ Contraband Detection Dogs

Note: The following **optional** section is for districts that use trained dogs for random and unannounced inspections for contraband. Prior to instituting such a program, districts wishing to conduct these types of "sniff searches" should make specific findings as to the need for the program and consult legal counsel.

Legally, problems arise when individual persons are sniffed and when students are separated from their belongings so that the belongings can be sniffed. In B.C. v. Plumas, the 9th Circuit Court of Appeals concluded that the random and suspicionless dog sniff of a student as he walked by the dog while exiting the room was unreasonable. The court found compelling the fact that there were not specific findings of a serious drug problem at the school that would necessitate the need for the use of the dogs. This court did not rule on whether sniffs of inanimate objects (such as automobiles or lockers) in a school setting are legal. However, courts outside of California (Zamora v. Pomeroy and Horton v. Goose Creek Independent School District) have indicated that dog sniffing around lockers and cars would probably not be deemed a "search" and thus would be permissible on a random basis without individualized suspicion. If the dog then alerts on a particular car or locker, this alert could then constitute the reasonable suspicion needed in order to conduct a search.

The law is unclear as to whether the district can conduct random and unannounced use of dogs whereby students are asked or required to leave their belongings so that the dog can sniff those belongings. An Attorney General opinion (83 Ops.Cal.Atty.Gen. 257 (2000)) states that, unless exigent circumstances exist (e.g., supporting data of a known drug problem), requiring students to leave their belongings behind in the classroom (e.g., backpacks, purses, jackets) in order to conduct random, unannounced and neutral sniff tests on students' personal belongings would be unreasonable and therefore unconstitutional. Whether the district can ask students to leave their belongings behind is also questionable since such a request might be considered an unconstitutional "seizure." Districts that wish to institute either type of policy should consult legal counsel and have specific data demonstrating the need for such a policy. Although Attorney General opinions are not law, they are generally afforded deference by the courts. See the accompanying administrative regulation.

In an effort to keep the schools free of ~~drugs~~ dangerous contraband, the district may use specially trained, nonaggressive dogs to sniff out and alert staff to the presence of substances prohibited by law or Board policy. The dogs may sniff the air around lockers, desks, or vehicles on district property or at district-sponsored events as long as they are. Dogs shall not ~~allowed to~~ sniff within the close proximity of ~~any~~ students, or other persons and may not sniff any personal items on those persons without individualized suspicion.

Legal Reference:

EDUCATION CODE

32280-~~32288~~32289 School safety plans
35160 Authority of governing boards
35160.1 Broad authority of school districts
~~48900-48927 Suspension and expulsion~~
49050-49051 Searches by school employees
49330-49334 Injurious objects

PENAL CODE

626.9 Firearms
626.10 Dirks, daggers, knives or razor; ~~bringing into or possession of upon or within public school ground; exception~~

~~1546-1546.1 Production of or access to electronic communication information~~

CALIFORNIA CONSTITUTION

Article I, Section 28(c) Right to Safe Schools

COURT DECISIONS

In G.C. v. Owensboro Public Schools (6th Cir. 2013) 711 F.3d 623
In re Sean A. (2010) 191 Cal. App. 4th 182
Redding v. Safford Unified School District, (2009) 557 U.S. 364
Jennings v. Joshua Independent School District (5th Cir. 1992) 948 F.2d 194
In re Cody S., 121 Cal. App. 4th 86, 92 (2004)
Klump v. Nazareth Area School District (E.D. Pa. 2006) 425 F. Supp. 2d 622, 640
In Re William V. (2003) 111 Cal.App.4th 1464
B.C. v. Plumas, (9th Cir. 1999) 192 F.3d 1260
In re Latasha W. (1998), 60 Cal. App. 4th 1524
O'Connor v. Ortega, (1987) ~~107-480 U.S.Ct. 1492~~ 709
In re William G (1985) 40 Cal. 3d 550
New Jersey v. T.L.Q.,- (1985) 469 U.S. 325
Horton v. Goose Creek Independent School District, (5th Cir. 1982) 690 F.2d 470
Zamora v. Pomeroy, (10th Cir. 1981) 639 F.2d 662
ATTORNEY GENERAL OPINIONS
83 Ops.Cal.Atty.Gen. 257 (~~2001~~2000)
75 Ops.Cal.Atty.Gen. 155 (1992)

Management Resources:

NATIONAL INSTITUTE OF JUSTICE PUBLICATIONS

The Appropriate and Effective Use of Security Technologies in U.S. Schools: A Guide for Schools and Law Enforcement Agencies, 1999

WEB SITES

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

California Attorney General's Office: <http://caag.state.ca.us>

~~CDE~~California Department of Education, Safe Schools and Violence Prevention Office:

<http://www.cde.ca.gov/spbranch/safety/ss>

National Institute of Justice: <http://www.ojp.usdoj.gov/nij>

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: September 14, 2021

****NEW to SCOE/SPJUSD****

Sierra County/Sierra-Plumas Joint USD

Board Policy

Instruction

BP 6142.5

ENVIRONMENTAL EDUCATION

Note: The following **optional** policy may be revised to reflect district practice. Pursuant to Public Resources Code 71300-71304, the Office of Education and the Environment within the Department of Resources Recycling and Recovery (CalRecycle) has developed "environmental principles and concepts," which have been adopted by the State Board of Education. For further information, see the web site of the California Education and the Environment Initiative.

The Governing Board recognizes that schools play a crucial role in educating students about the relationship between humans and the natural world and in preparing them to have the skills, knowledge, and principles needed to solve environmental problems. The Board believes that all students should understand ecological systems and the impact of human action on such systems, including, but not limited to, climate change. The district's environmental education program shall promote environmental literacy and shall prepare students to be stewards of natural resources and live an environmentally sustainable lifestyle.

(cf. 6000 - Concepts and Roles)

(cf. 6142.3 - Civic Education)

The district's local control and accountability plan may include local goals and priorities for environmental literacy.

(cf. 0460 - Local Control and Accountability Plan)

Note: Education Code 51210 requires the adopted course of study for grades 1-6 to include instruction on the relations of persons to their human and natural environment, the wise use of natural resources, and science instruction on the place of humans in the ecological systems. In grades 7-12, Education Code 51220 requires study of the relations of persons to their human and natural environment and science instruction that emphasizes the place of humans in ecological systems. See AR 6143 - Courses of Study.

Pursuant to Education Code 51227.3, the environmental principles and concepts must be integrated into the state content standards, curriculum frameworks, and textbook criteria in the subjects of English language arts, science, history-social science, health, and, to the extent practicable, mathematics. To date, the environmental principles and concepts have only been integrated into the science and history-social science curriculum frameworks.

The following optional paragraph reflects the content of the state-adopted environmental principles and concepts.

The district's environmental education program may be taught across the district curriculum in science, history-social science, English language arts, health, and, to the extent practicable, mathematics. Such instruction shall be aligned with state-adopted standards and curriculum frameworks and may include, but not be limited to, the interactions and interdependence of human societies and natural systems, people's dependence and influence on natural systems, the ways that natural systems change and how people can benefit and influence that change, the fact that there are no boundaries to prevent matter from flowing between systems, and the fact that decisions affecting resources and natural systems are complex and involve many factors.

(cf. 6011 - Academic Standards)
 (cf. 6141 - Curriculum Development and Evaluation)
 (cf. 6142.93 - Science Instruction)
 (cf. 6143 - Courses of Study)

Note: Pursuant to Public Resources Code 71300-71304, CalRecycle's Office of Education and the Environment has developed environmental education resources, including a model curriculum and successful strategies, to help districts coordinate best practices for environment-based education and environmental science and technology. Further information can be found on the California Education and the Environment Initiative's web site.

The district's program may also provide for active student participation in onsite resource conservation and management programs and the promotion of service learning partnerships. The Superintendent or designee may collaborate with other local educational agencies and/or community-based organizations to enhance the curriculum and learning experiences provided to students.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
 (cf. 3511 - Energy and Water Management)
 (cf. 3511.1 - Integrated Waste Management)
 (cf. 3514 - Environmental Safety)
 (cf. 5030 - Student Wellness)
 (cf. 6142.4 - Service Learning/Community Service Classes)
 (cf. 6153 - School-Sponsored Trips)

The Superintendent or designee shall ensure that environment-based learning experiences are made available on an equitable basis and that the environmental literacy curriculum reflects the linguistic, ethnic, and socioeconomic diversity of California.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
 (cf. 0415 - Equity)

As appropriate, the Superintendent or designee shall provide professional development for teachers in the development and effective implementation of curriculum and activities inside and outside of the classroom that promote environmental literacy.

Legal Reference:

EDUCATION CODE

8700-8707 Environmental education
 8720-8723 Conservation education service
 8760-8773 Outdoor science, conservation, and forestry
 33541 Science requirements
 37222 John Muir; recognition of his contributions
 51210 Areas of study, grades 1-6
 51220 Areas of study, grades 7-12
 51227.3 Environmental principles and concepts
 51795-51797 School instructional gardens
 60041 Ecological systems and their protection

PUBLIC RESOURCES CODE

71300-71305 Statewide environmental education

Management Resources:

WEB SITES

California Department of Education, Environmental Education and Environmental Literacy:
<http://www.cde.ca.gov/pd/ca/sc/oeaintrod.asp>
 California Education and the Environment Initiative: <https://www.californiaeei.org>
 California Regional Environmental Education Community: <http://www.creec.org>
 Green Schoolyards America: <https://www.greenschoolyards.org>

Green Schoolyards America, National COVID-19 Outdoor Learning Initiative:
<https://www.greenschoolyards.org/covid-learn-outside>
North American Association for Environmental Education:
<https://naaee.org/our-work/programs/eeworks>

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: September 14, 2021

****Revisions****

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Instruction

AR 6162.51

STATE ACADEMIC ACHIEVEMENT TESTS

Note: The following administrative regulation reflects requirements of the California Assessment of Student Performance and Progress (CAASPP) (Education Code 60600-60649) and should be revised to reflect the grade levels offered by the district.

The Superintendent or designee shall administer the California Assessment of Student Performance and Progress (CAASPP) to all district students at applicable grade levels, except those students exempted by law.

Note: The following paragraph may be revised to reflect programs offered by the district.

5 CCR 851 clarifies responsibility for the testing of charter school students who attend locally funded charter schools. Pursuant to Education Code 47651, a locally funded charter school is one that receives the state aid portion of its local control funding formula allocation through the district that either authorized the charter or was designated by the State Board of Education (SBE) as the oversight agency, rather than directly from the state.

The students of any charter school that receives its state funding allocation through the district shall be tested in coordination with the testing of district students. In addition, the Superintendent or designee shall arrange for the testing of students in any alternative education program or program conducted off campus, including, but not limited to, non-classroom based programs, continuation schools, independent study, community day schools, county community schools, juvenile court schools, or nonpublic, nonsectarian schools. No test shall be administered in a home or hospital except by a test administrator or test examiner. (5 CCR 851)

(cf. 0420.4 - Charter School Authorization)

(cf. 0420.41 - Charter School Oversight)

(cf. 6158 - Independent Study)

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

(cf. 6181 - Alternative Schools/Programs of Choice)

(cf. 6183 - Home and Hospital Instruction)

(cf. 6184 - Continuation Education)

(cf. 6185 - Community Day School)

Note: The following paragraph is **optional**. Pursuant to 5 CCR 853, if the district identifies students who are unable to access the computer-based assessments, as required by 5 CCR 857, the district may use a paper and pencil version of the assessment, if available.

On or before July 1 of each year, the Superintendent or designee shall identify any district school(s) with students who are unable to access the computer-based assessment of a CAASPP test and shall report the number of such students to the test contractor. If available, a paper and pencil version of the assessment may be administered to such students. (5 CCR 853, 857)

On or before July 1 of each year, the Superintendent or designee shall designate a district coordinator who shall oversee all matters related to the testing program and serve as the district representative and liaison with the test contractor and the California Department of Education (CDE). The Superintendent or designee shall also designate a coordinator for each test site. The duties of the district and site test coordinators shall include those specified in 5 CCR 857-858. (5 CCR 857-858)

Note: 5 CCR 850 defines "test administrator" as an employee trained to administer the CAASPP achievement tests and "test examiner" as a certificated or licensed employee of a local educational agency trained to administer the California Alternate Assessments (CAA) for students with significant cognitive disabilities.

The Superintendent or designee also shall appoint trained test administrator(s) to administer the CAASPP achievement tests and test examiner(s) to administer the California Alternate Assessments. A test examiner shall be a certificated or licensed employee or contractor of the district or county office of education. (5 CCR 850)

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

As appropriate, the Superintendent or designee shall assign a specially trained district employee to serve as a test proctor to assist the test examiner; a specially trained district employee, or other person supervised by a district employee, to serve as a translator to translate the test directions into a student's primary language; and a district employee to serve as a scribe to transcribe a student's responses to the format required by the test. A student's parent/guardian or sibling shall not be eligible to be that student's translator or scribe. (5 CCR 850)

All test administrators, test examiners, proctors, translators, scribes, district and site test coordinators, and other persons having access to any of the CAASPP achievement tests and corresponding test materials, assessment technology platform, or tests administered pursuant to Education Code 60640 shall acknowledge the limited purpose of their access to the achievement tests by signing a test security affidavit. In addition, all district and site test coordinators shall sign a test security agreement before receiving any CAASPP achievement tests and corresponding test materials. The test security affidavit and test security agreement shall be those set forth in 5 CCR 859. (5 CCR 850, 859)

Tests Included in the State Assessment System

Note: Pursuant to Education Code 60640 and 5 CCR 851.5, the CAASPP consists of the required assessments listed in items #1-3 below and optional use of a primary language assessment.

Pursuant to Education Code 60640 and 99300-99301, the CAASPP also includes the Early Assessment Program (EAP) designed to assess the college readiness of students in grade 11 in English language arts and/or mathematics. The EAP is included within the summative assessments listed in item #1 below.

The district shall administer the following CAASPP assessments: (~~Ed~~Education Code 60640; 5 CCR 851.5)

1. The ~~CAASPP achievement tests~~Smarter Balanced summative assessments for English language arts and mathematics in grades 3-8 and 11, except that:
 - (cf. 6142.91 - Reading/Language Arts Instruction)*
 - (cf. 6142.92 - Mathematics Instruction)*

- a. Recently arrived English learners, defined pursuant to Education Code 60603 as English learners who are in their first 12 months of attending a school in the United States, shall be exempted from taking the English language arts assessment to the extent allowed by federal law. A recently arrived English learner may be administered the test upon request by his/her/the student's parent/guardian.
(cf. 6174 - Education for English-Language Learners)
- b. Students with disabilities who are unable to participate in the English language arts and mathematics assessments, even with the resources described in the section "Testing Variations" below, shall be provided an alternate test when designated in their individualized education program (IEP), as provided in item #3 below.
(cf. 6159 - Individualized Education Program)
(cf. 6164.6 - Identification and Education Under Section 504)

2. Science assessments at grades 5, 8, and 10

Note: Pursuant to Education Code 60640, SBE has determined that the California Science Test (CAST), which is aligned with the Next Generation Science Standards, must be administered in grades 5, 8, and once in grades 10-12. According to the CAASPP Online Test Administration Manual, districts can elect to administer the CAST to students in grade 10 or 11. Students in grade 12 who have not yet met the science testing requirement will automatically be registered to take the CAST. The California Department of Education (CDE) recommends testing high school students when they are enrolled in their last science course. Item #2 may be revised to reflect district practice.

2. The California Science Test (CAST) at grades 5, 8, and once in grades 10-12

However, students with disabilities who are unable to participate in the ~~science assessments~~CAST, even with the resources described in the "Testing Variations" section below, shall be provided an alternate test when designated in their IEP, as provided in item #3 below.

(cf. 6142.93 - Science Instruction)

3. For students with Note: Pursuant to 20 USC 1412 and Education Code 60640, students with disabilities must be included in the CAASPP program with accommodations where necessary (see section on "Testing Variations" below), unless they are exempted by their parents/guardians or are eligible to take an alternate assessment.

3. The California Alternate Assessments (CAA) in English language arts, mathematics, and science for students with significant cognitive disabilities who are unable to take the tests specified in items #1-2 above, even with appropriate accommodations or other testing resources, and who have an IEP that designates the use of alternate tests at the applicable grade levels:

~~a. California Alternate Assessment in English language arts and mathematics for students with significant cognitive disabilities~~

~~b. For the science assessment, either the California Modified Assessment or, for students with significant cognitive disabilities, the California Alternate Performance Assessment~~

Note: The following paragraph is **optional**. In addition to administering the CAASPP achievement tests described in items #1-3 above to English learners, Education Code 60640 authorizes the district to administer a primary language assessment to English learners. The California Spanish Assessment (CSA) is available to measure competency in Spanish reading/language arts of students in grades 3-8 and high school.

Pursuant to Education Code 60640, the district will receive a per pupil apportionment from the state for administration of the primary language assessment to English learners.

In addition, the Superintendent or designee may administer ~~a primary language assessment~~ the California Spanish Assessment (CSA) to English learners. Administration of this test shall not replace the administration of the above tests, administered in English, to English learners. (Education Code 60640)

~~The primary language assessment~~ Note: The following paragraph is **optional**. Pursuant to Education Code 60640, the district may, at its own expense, administer the CSA to students in a dual immersion program who are not limited English proficient or who are redesignated fluent English proficient. If the district chooses to use the primary language assessment for this purpose, it must enter into an agreement with the state testing contractor, subject to the approval of CDE.

The CSA also may be used to assess students in a dual language immersion program who are not limited English proficient or who are redesignated fluent English proficient, subject to approval by ~~the California Department of Education (CDE)~~ of an agreement between the district and the state testing contractor. (Education Code 60640)

Note: The following paragraph is **optional**. Pursuant to Education Code 60642.6, the CAASPP includes optional computer-based interim assessments, available at no cost to districts, that provide teachers and administrators with results that can be used to support teaching and learning and to gauge student progress toward mastery of the skills measured by the summative assessments. The interim assessments were developed for grades 3-8 and high school, but can be administered at any grade level. The timing and frequency of the interim assessments may be determined by the district.

CAASPP also offers formative assessment tools (i.e., assessment tools and processes that are embedded in instruction and used by teachers to receive real-time feedback for purposes of adjusting instruction). Tools for Teachers, available on the Smarter Balanced Assessment Consortium web site, is an online collection of resources aligned with the Common Core State Standards.

Throughout the school year, schools may use Smarter Balanced interim assessments and formative assessment tools at any grade level to provide timely feedback regarding students' progress toward mastery of the skills measured by the summative assessments in English language arts and mathematics and to assist teachers in continually adjusting instruction to improve learning. The Superintendent or designee may determine the timing and frequency of the administration of such assessments.

Exemptions

Note: In addition to the exemption of recently arrived English learners from the English language arts assessment (see item #1a in the section "Tests Included in the State Assessment System" above), Education Code 60615 allows students to be exempted from the CAASPP upon written request from their parents/guardians. 5 CCR 852 requires the district to notify parents/guardians regarding this exemption and provides that any exemption will be granted only for the current school year.

Districts should be aware of the need to maintain a high student participation level on state assessments. Pursuant to 20 USC 6311, states must annually measure the achievement of not less than 95 percent of all students and of each numerically significant subgroup of students.

Each year the Superintendent or designee shall notify parents/guardians of their child's participation in the CAASPP and of the provisions of Education Code 60615 related to exemptions from testing. (5 CCR 852)

(cf. 5145.6 - Parental Notifications)

~~A parent/guardian~~ Parents/guardians may annually submit to the school a written request to excuse ~~his/her~~ their child from any or all parts of the CAASPP assessments for the school year, and such a request shall be granted by the Superintendent or designee. However, district employees shall not solicit or encourage any exemption request on behalf of any student or group of students. (Education Code 60615; 5 CCR 852)

If a parent/guardian submits an exemption request after testing has begun, any test(s) completed before the request is submitted will be scored and the results reported to the parent/guardian and included in the student's records. (5 CCR 852)

Testing Period

Note: Education Code 60640 requires the SBE to establish testing windows that allow all schools to administer the CAASPP tests at approximately the same time during the instructional year and take into account the need to provide make-up days for students who were absent during testing. Within these testing windows, the district may establish its own testing dates.

The following section should be revised to reflect grade levels offered by the district. In addition, districts that do not maintain any schools on a year-round schedule may revise the following section to delete references to schedules based on tracks.

The Superintendent or designee shall establish testing days for district students within the following available testing windows: (5 CCR 855)

1. ~~Assessments in English language arts and mathematics~~ 1. Unless otherwise specified in state regulations, assessments shall be administered between the date on which at least 66 percent of the school's or track's annual instructional days ~~for grades 3-8, or at least 80 percent of the annual instructional days for grade 11,~~ have been completed, but no earlier than the second Tuesday in January, and the last day of instruction for the regular annual calendar of the school or track, but no later than July 15 or, if July 15 is not a weekday, then the next weekday following July 15.
2. ~~All The CAA for science assessments, including CAPA and CMA,~~ shall be administered ~~during an available testing window of 25 instructional days that includes 12 instructional days before and after completion of 85 percent of annually beginning on a date in September as determined by CDE through the school's or track's last day of instruction for the regular annual instructional days.~~
3. ~~Beginning in calendar of the 2016-17 school year, the CAA shall be administered during the available testing windows specified in item #1 or track, but no later than July 15 or, if July 15 is not a weekday, then the next weekday following July 15.~~

Note: **Optional** item 3 below is for use by districts that have chosen to administer the CSA to English learners as authorized by Education Code 60640; see section "Tests Included in the State Assessment System" above.

3. The ~~primary language assessment~~ **CSA** shall be administered to English learners within the testing window specified in item #1.

Note: Within the available testing windows specified above, the district may designate specific testing dates that will be used within the district. 5 CCR 855 allows the district to designate one selected testing period for each school or track subject to the conditions specified below. If the district does not designate a selected testing period for a school or track, then the available testing windows specified in items #1-2 above shall be the selected testing period for that school or track.

Within the above testing windows, the Superintendent or designee may designate one testing period for each school or track or, if a school has multiple tracks, a selected testing period for each track. The district shall not exceed six selected testing periods within the available testing window. The testing period shall be no fewer than 25 consecutive instructional days and may be extended up to an additional 10 consecutive instructional days if still within the available testing window set forth in items #1-~~4~~2 above. (5 CCR 855)

Students who are absent during testing shall be provided an opportunity to take the tests within the testing window.

Testing Variations

Note: The following section describes allowable testing resources that may be used during test administration pursuant to 5 CCR 854.1-854.4. For further information, see CDE's matrix of allowable testing variations, available on its web site.

All CAASPP ~~achievement~~ tests ~~and the primary language test~~ shall be administered in accordance with the manuals or other instructions provided by the test contractor or CDE except that, as appropriate, the following testing variations may be used: (5 CCR 850, 853-~~853.8~~854.4)

Testing Variations

1. Universal tools specified in 5 CCR ~~853.5~~854.1-854.4 may be used with any student.
2. Designated supports specified in 5 CCR ~~853.5 and, if an English learner, in 5 CCR 853.7, 854.1-854.4~~ may be used with a student for whom the need has been indicated by an educator or team of educators, with parent/guardian and student input as appropriate, or for whom the need is specified in the student's IEP or Section 504 plan.
3. Accommodations specified in 5 CCR ~~853.5~~854.1-854.4 may be used with a student with disabilities when included in the student's IEP or Section 504 plan as resources that are regularly used in the classroom for the student's instruction and/or assessment(s). Such accommodations shall be either utilized in the assessment environment or consist of changes in procedures or materials that increase equitable access during the assessment.

Note: 5 CCR 854.9 authorizes the use of "unlisted resources" (i.e., resources that have not been identified as a universal tool, designated support, or accommodation) with students with disabilities, provided that the resource is designated in the student's IEP or Section 504 plan and CDE has approved the use of the resource. Pursuant to 5 CCR 854.9, the district must electronically submit a request to CDE at least 10 business days prior to the first day of CAASPP testing, and the district will receive a response from CDE within four business days of submitting the request. CDE will not approve the use of an unlisted resource that threatens the security of the test or changes the construct being measured, including, but not limited to, those resources specified in 5 CCR 854.9. The district may nevertheless use a disapproved unlisted resource that changes the construct being measured, but the student will not be counted in the participation rate for state and federal accountability measures.

4. An unlisted resource that has not been specifically identified as an approved universal tool, designated support, or accommodation may be used with a student who has an IEP or Section 504 plan provided that the resource is one that is regularly used in the classroom for instruction and/or assessment and ~~the~~ CDE has approved its use. At least 10 business days prior to the student's first day of CAASPP testing, the district or school site test coordinator may electronically submit a request to ~~the~~ CDE for approval to use that unlisted resource during that year. If ~~the~~ CDE determines that the unlisted resource changes the construct being measured, the unlisted resource may nevertheless be used with the student in order to generate an individual score report even though the student shall not be counted in the participation rate for accountability measures. (5 CCR ~~853-8854.9~~)

In the administration of the CAA to a student with significant cognitive disabilities, the student may have all instructional supports that may be used in daily instruction or assessment, including language and physical supports, with the exception of any inappropriate test practices listed in test administration manuals. (5 CCR 850, ~~853-6854.5~~)

Report of Test Results

Note: Education Code 60641 requires that valid test results for individual students, when available, be reported to the student's parents/guardians, school, and teacher(s). Pursuant to Education Code 60641, it is the Legislature's intent that districts are not precluded from using electronic media formats to provide this report, provided that the format secures the confidentiality of the student and the student's results. In addition, district personnel are not required to prepare individualized explanations of each student's test scores as part of the report described in the following paragraph.

For any state assessments that produce valid individual student results, the Superintendent or designee shall forward or transmit the student's test results to ~~his/her~~ the student's parents/guardians within 20 working days from receipt of the results from the test contractor or, if the district receives the results from the contractor after the last day of instruction for the school year, then within the first 20 working days of the next school year. The report shall include a clear explanation of the purpose of the test, the student's score, and its intended use by the district. An individual student's scores shall also be reported to ~~his/her~~ the school and teacher(s) and shall be included in ~~his/her~~ the student record. (Education Code 60641; 5 CCR 863)

(cf. 5125 - Student Records)

With parent/guardian consent, the Superintendent or designee may release a student's test results to a postsecondary educational institution for the purposes of credit, placement, determination of readiness for college-level coursework, or admission. (Education Code 60641)

The Superintendent or designee shall present districtwide, school-level, and grade-level results to the Governing Board at a regularly scheduled meeting. The Board shall not receive individual students' scores or the relative position of any individual student. (Education Code 49076, 60641)

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

Regulation approved: April 10, 2007

revised: May 8, 2012

revised: March 11, 2014

revised: April 14, 2015

revised: April 12, 2016

revised: September 14, 2021

****Revisions****

Sierra County/Sierra-Plumas Joint USD

Board Policy

Facilities

BP 7211

DEVELOPER FEES

Note: The following policy is **optional**. Education Code 17620-17621 and Government Code 65995-65995.7 provide authority for three levels of developer fees that may be levied by school districts on residential, commercial, and industrial construction to mitigate the impact of increased enrollment on school facilities. Before imposing developer fees, the Governing Board must conduct a fee justification study and comply with other requirements.

Due to the failure of state bond measure Proposition 13 in March 2020, Government Code 65997 is operative until a new state bond measure is approved. Pursuant to Government Code 65997, public agencies may, on the basis of the inadequacy of school facilities, deny or refuse to approve a "legislative" act but may not require the payment of a fee in excess of that imposed pursuant to Government Code 65995-65995.7. Courts have distinguished between legislative acts (e.g., zoning ordinances) and adjudicative acts (e.g., subdivision approvals, variances, and conditional use permits). Districts with specific questions as to the operation of Government Code 65997 should consult legal counsel.

Level 1 fees, the basic mitigation fee, may be applied to residential, commercial, and industrial construction projects and must be within the limits established by law and the State Allocation Board (SAB). Level 2 fees apply only to residential construction, and the amount of the fee varies across districts as determined through a school facilities needs analysis. Level 3 fees may be double the amount of Level 2 fees, but may only be collected when SAB certifies that state funds for new school facility construction are not available.

Pursuant to Education Code 17620, some types of construction may be exempted from the developer fee. Districts should consult with legal counsel as appropriate.

In order to finance the construction or reconstruction of school facilities needed to accommodate ~~students coming~~ increased student enrollment resulting from new development, the Governing Board of Education may establish, levy, and collect developer fees on residential, commercial, and industrial construction within the district, subject to restrictions specified by law ~~and administrative regulation~~.

~~Appeals Process for Protests by Developers~~

~~The Superintendent or designee shall establish an appeals process for the handling of protests by developers. (Education Code 17621)~~

Level 1 Fees: Residential, Commercial and Industrial Construction

Note: For Level 1 fees, Government Code 65995 establishes a maximum amount of fee, which is adjusted for inflation by SAB every two years. In order to levy developer fees, Government Code 66001 requires that the Board conduct a fee justification study which demonstrates a reasonable relationship between residential, commercial, and industrial development in the district and the need for additional school facilities. Pursuant to Government Code 66001 and 66016, before increasing any fee, districts must update their fee justification study

and satisfy the notice and hearing requirements, as specified below. Education Code 17622 requires separate, special findings when levying fees on spaces enclosed for agricultural purposes.

Courts have held that boards must be able to show that a valid method was used in the fee justification study. In Summerhill Winchester LLC v. Campbell Union School District, the Court of Appeal concluded that a fee justification study must include the following three factors: (1) a projection of the total amount of new housing expected to be built within the district; (2) an estimate of how many students will be generated by the new development; and (3) an estimate of what it will cost to provide the necessary school facilities for the new students. Districts with questions about the adequacy of a fee justification study or how to analyze the reasonableness of a fee in relation to the type of development at issue should consult legal counsel.

Before taking action to establish, increase, or impose Level 1 developer fees, the Board shall conduct a fee justification study which: (Government Code 66001)

1. Identifies the purpose of the fee and the use to which the fee will be put
2. Determines a reasonable relationship between the fee's use and the type of development project for which the fee is imposed
3. Determines a reasonable relationship between the need for the facility and the type of development project for which the fee is imposed
4. Determines a reasonable relationship between the amount of the fee and the cost of the facility or portion of the facility attributed to the development for which the fee is imposed

Before levying developer fees or prior to increasing an existing fee, the Board shall hold a public hearing. The Superintendent or designee shall mail notice of the time and place of the meeting at which a public hearing shall occur, including a general explanation of the matter to be considered and a statement that the required data are available, at least 14 days prior to the meeting to any interested party who has requested such information. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The district may charge a fee reasonably related to the cost of providing these materials. (Government Code 66016)

Information on the anticipated amount of fees, other available funds and funding sources, and the estimated cost of planning, land acquisition, and school construction shall be made available to the public at least 10 days before the hearing. (Government Code 66016)

At the hearing, the Board shall adopt a resolution for the levying of the developer fees. (Government Code 66016)

The resolution shall set forth:

1. The purpose of the fee, the use to which the fee is to be put, and the public improvement(s) that the fee will be used to finance (Government Code 66001, 66006)
2. The Board's findings of reasonable relationship which justify the fees pursuant to Government Code 66001

3. If the district requires payment of the fee at a time earlier than the date of final inspection or the issuance of a certificate of occupancy, the district's determination of either of the following conditions which allow collection of the fees at the time when building permits are issued: (Government Code 66007)
 - a. That the fees are to reimburse the district for previous expenditures
 - b. That the fees shall be collected for public improvements or facilities for which an account has been established, funds have been appropriated, and the district has adopted a proposed construction schedule or plan

In the case of any commercial or industrial development, the Board shall make findings on either an individual project basis or on the basis of categories of commercial or industrial development. Those categories may include, but are not limited to, the following uses: office, retail, transportation, communications and utilities, light industrial, heavy industrial, research and development, and warehouse. The Board shall also conduct a study to determine the impact of the increased number of employees anticipated to result from the commercial or industrial development upon the cost of providing school facilities within the district. (Education Code 17621)

Level 2 Fees: Residential Construction

Note: Government Code 65995.5 allows the Board to impose a fee on residential construction that is higher than the Level 1 fee limit set forth in Government Code 65995 if the district makes a timely application to SAB for new construction funding under the State Facilities Program for which it is determined to be eligible by SAB pursuant to Education Code 17071.10-17071.76. In addition, Government Code 65995.5 requires the district to adopt a facility needs analysis and to satisfy the cost-saving/revenue-enhancing measures described in that section. The facility needs analysis required by Government Code 65995.6 serves a similar purpose as the fee justification study detailed above, but specifies different legal requirements, as well as a different approval and adoption process. Government Code 65995.5 clarifies that developer fees may be expended on the costs of performing the needs analysis as well as on the administrative costs associated with collecting the fees.

In order to impose Level 2 residential construction fees within the limits of Government Code 65995.5, the Board shall, in addition to fulfilling the requirements above for Level 1 fees, undertake the following: (Government Code 65995.5)

1. Make a timely application to the State Allocation Board (SAB) for new construction funding and be determined to be eligible by SAB
2. Conduct and adopt a school facility needs analysis pursuant to Government Code 65995.6
3. Satisfy at least two of the requirements set forth in Government Code 65995.5(b)(3)(A-D)

Note: Government Code 65352.2 requires the district to provide the notification specified below to the appropriate city or county planning agency. If the parties decide to meet, Government Code 65352.2 specifies issues that may be considered at the meeting.

At least 45 days prior to completion of the school facility needs analysis, the Board shall notify and provide copies of the analysis to the planning commission or agency of the city or county with

land use jurisdiction within the district. Upon request of either party, the Board and city or county shall meet within 15 days following notification. (Government Code 65352.2)
(cf. 7131 - Relations with Local Agencies)

The Board shall adopt the school facility needs analysis by resolution at a public hearing. (Government Code 65995.6)

This analysis shall not be adopted until the analysis, in its final form, has been made available to the public for a period of not less than 30 days. Prior to its adoption, the public shall have the opportunity to review and comment on the analysis and the Board shall respond to written comments it receives regarding the analysis. (Government Code 65995.6)

Not less than 30 days prior to the hearing, notice of the time and place of the hearing, including the location and procedure for viewing or requesting a copy of the proposed analysis, shall be published in at least one newspaper of general circulation within the jurisdiction of the district. If there is no paper of general circulation, the notice shall be posted in at least three conspicuous places within the district's jurisdiction not less than 30 days prior to the hearing. (Government Code 65995.6)

In addition, the Superintendent or designee shall mail a copy of the needs analysis not less than 30 days prior to the hearing to any person who has made a written request if the written request was made 45 days prior to the hearing. The district may charge a fee reasonably related to the cost of providing these materials. (Government Code 65995.6)

During the period of public review, the analysis shall be provided to the local agency responsible for land use planning for its review and comment. (Government Code 65995.6)

Note: Government Code 65995.6 provides that if the school facility needs analysis is revised during the period of public review or at the public hearing, the approval process must recommence (e.g., another 30-day review period, published notice, etc.).

The school facility needs analysis may be revised at any time. The revision is subject to the same conditions and requirements applicable to the adoption of the analysis. The existing school building capacity shall be recalculated as part of any revision to the needs analysis. (Government Code 65995.6)

Note: Pursuant to Government Code 65995.6, the fees take effect immediately upon adoption and are effective for only one year. After one year, the district must repeat the adoption process.

The fees authorized by Government Code 65995.6 and 65995.7 shall be adopted by resolution as part of the adoption or revision of the school facilities needs analysis. The fees shall take effect immediately upon adoption of the resolution and may not be effective for more than one year. (Government Code 65995.6)

Level 3 Fees: Residential Construction

Note: Government Code 65995.7 authorizes a district that is eligible to receive the Level 2 funding the authority to levy a still higher fee on residential construction (Level 3 funding) upon a determination by SAB that state funds are no longer available.

When Level 3 fees are authorized by law and the district qualifies for Level 2 fees pursuant to Government Code 65995.5, the Board may assess a fee on residential construction pursuant to Government Code 65995.7.

The notice and hearing requirements, resolution requirement, and term of effectiveness for Level 3 fees shall be the same as the requirements for Level 2 fees as specified above. (Government Code 65995.7)

Use of Fees

Note: Pursuant to Government Code 66006, the district may establish a reasonable annual charge, based on estimated cost, for sending the following notice.

The Board shall review information provided by the Superintendent or designee pursuant to Government Code 66006 regarding each account or fund into which developer fees have been deposited, at the first regularly scheduled public Board meeting which occurs 15 days after the information is made available to the public. Fifteen-day prior notice of this meeting shall be mailed to any parties filing a written request pursuant to Government Code 66006. (Government Code 66006)

Note: Pursuant to Government Code 66001, if the following findings are not made every five years as required, the district may be required to refund the moneys in the account or fund pursuant to Government Code 66006(e).

In addition to discharging its public disclosure duties regarding the levying of developer fees, the Board shall, for the fifth fiscal year after the first deposit into the account or fund and every five years thereafter, make all of the following findings with respect to the portion of the account or fund that remains unexpended, whether committed or uncommitted: (Government Code 66001)

1. Identify the purpose to which the fee is to be put
2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
3. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements originally identified
4. Designate the approximate dates on which the funding referred to in item #3 is expected to be deposited into the appropriate account or fund

Legal Reference:

EDUCATION CODE

17070.10-~~17077.10~~17079.30 Leroy F. Greene School Facilities Act of 1998

17582 District deferred maintenance fund

17620-17626 Levies against development projects by school districts

101122 Schedule for allocation of proceeds from sale of bonds

GOVERNMENT CODE

6061 One time notice

6066 Two weeks' notice

65352.2 *Level 2 funding notification requirement*
65864-65869.5 *Development agreements*
65995-65998 *Payment of fees against a development project*
66000-66008 *Fees for development projects*
66016-~~66018.5~~ *Development project* ~~66019~~ *Procedures for adopting various fees*

66020-66025 *Protests, legal actions, and audits*

CODE OF REGULATIONS, TITLE 2

1859-1859. ~~106~~ 108 *School facility program*

COURT DECISIONS

Tanimura & Antle Fresh Foods, Inc. v. Salinas Union High School District (2019) 34 Cal. App. 5th 775

Summerhill Winchester LLC v. Campbell Union School District (2018) 30 Cal. App. 5th 545

Cresta Bella, LP v. Poway Unified School District (2013) 218 Cal.App.4th 438

Warmington Old Town Associates (2002) 101 Cal.App.4th 840

Dolan v. City of Tigard (1994) 114 S.Ct. 2309

Garrick Development Company v. Hayward Unified School District (1992) 3 Cal.App.4th 320

Management Resources:

WEB SITES

Department of General Services, Office of Public School Construction:

~~http~~https://www.opse.dgs.ca.gov/OPSC

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

Policy adopted: April 10, 2007

revised: September 14, 2021

****Revisions****

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Facilities

AR 7211

DEVELOPER FEES

~~Level 1 Funding: Residential, Commercial and Industrial Construction~~

~~Before taking action to establish, increase or impose developer fees, the Board of Education shall conduct fee justification study which: (Government Code 66001)~~

- ~~1. Identifies the purpose of the fee and the use to which the fee will be put~~
- ~~2. Determines a reasonable relationship between the fee's use and the type of development project for which the fee is imposed~~
- ~~3. Determines a reasonable relationship between the need for the public facility and the type of development project for which the fee is imposed~~
- ~~4. Determines a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributed to the development for which the fee is imposed~~

~~Level 1 Funding: Notice and Hearing Requirements~~

~~Before levying developer fees or prior to increasing an existing fee, the Board shall schedule a public hearing. The Superintendent or designee shall mail notice of the time and place of the meeting, including a general explanation of the matter to be considered and a statement that the required data are available, at least 14 days prior to the meeting to any interested party who has requested such information. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The district may charge a fee reasonably related to the cost of providing these materials. (Government Code 66016)~~

~~Information on the anticipated amount of fees, other available funds and funding sources, and the estimated cost of planning, land acquisition and school construction shall be made available to the public at least 10 days before the hearing. (Government Code 66016)~~

~~At the hearing, the Board shall adopt a resolution for the levying of the developer fees. (Government Code 66016) The resolution shall set forth:~~

- ~~1. The purpose of the fee and the public improvement(s) that the fee will be used to finance (Government Code 66006)~~
- ~~2. The Board's findings of reasonable relationship which justify the fees pursuant to Government~~

~~Code 66001~~

~~3. The district's determination of either of the following conditions which allow collection of the fees at the time when building permits are issued: (Government Code 66007)~~

~~a. That the fees are to reimburse the district for previous expenditures~~

~~b. That the fees shall be collected for public improvements or facilities for which an account has been established, funds have been appropriated and the district has adopted a proposed construction schedule or plan~~

~~Level 2 Funding: Residential Construction~~

~~In order to impose residential construction fees within the limits of Government Code 65995.5, the Board shall: (Government Code 65995.5)~~

~~1. Make a timely application to the State Allocation Board for new construction funding for which it is eligible~~

~~2. Conduct and adopt a school facility needs analysis pursuant to Government Code 65995.6~~

~~3. Satisfy at least two of the requirements set forth in Government Code 65995.5(b)(3)(A-D) (Government Code 65995.5)~~

~~Level 2 Funding: Notice and Hearing Requirements~~

~~At least 45 days prior to completion of the school facility needs analysis, the Board shall notify and provide copies of the analysis to the planning commission or agency of the city or county with land use jurisdiction within the district. Upon request of either party, the Board and city or county shall meet within 15 days following notification. (Government Code 65352.2) (cf. 7131—Relations with Local Agencies)~~

~~The Board shall adopt the school facility needs analysis by resolution at a public hearing. (Government Code 65995.6)~~

~~This analysis may not be adopted until the analysis, in its final form, has been made available to the public for a period of not less than 30 days. Prior to its adoption, the public shall have the opportunity to review and comment on the analysis and the Board shall respond to written comments it receives regarding the analysis. (Government Code 65995.6)~~

~~During the period of public review, the analysis shall be provided to the local agency responsible for land use planning for its review and comment. (Government Code 65995.6)~~

~~No less than 30 days prior to the hearing, notice of the time and place of the hearing, including the location and procedure for viewing or requesting a copy of the proposed analysis, shall be published in at least one newspaper of general circulation within the jurisdiction of the district. If there is no paper of general circulation, the notice shall be posted in at least three conspicuous places within the district's jurisdiction not less than 30 days prior to the hearing. (Government Code 65995.6)~~

~~In addition, the Superintendent or designee shall mail a copy of the needs analysis not less than 30 days prior to the hearing to any person who has made a written request if the written request was made 45 days prior to the hearing. The district may charge a fee reasonably related to the cost of providing these materials. (Government Code 65995.6)~~

~~The school facility needs analysis may be revised at any time. The revision is subject to the same conditions and requirements applicable to the adoption of the analysis. The existing school building capacity shall be recalculated as part of any revision to the needs analysis. (Government Code 65995.6)~~

~~The fees authorized by Government Code 65995.6 and Government Code 65995.7 shall be adopted by resolution as part of the adoption or revision of the school facilities needs analysis. The fees shall take effect immediately upon adoption of the resolution and may not be effective for more than one year. (Government Code 65995.6)~~

~~Level 3 Funding: Residential Construction~~

~~When Level 3 fees are authorized by law and the district qualifies for Level 2 funding pursuant to Government Code 65995.5, the Board may assess a fee on residential construction pursuant to the requirements of Government Code 65995.7.~~

~~Level 3 Funding: Notice and Hearing Requirements~~

~~Pursuant to Government Code 65995.7, the notice and hearing requirements, resolution requirement, and term of effectiveness for Level 3 funding shall be the same as the requirements for Level 2 funding as specified above.~~

~~All Developer Funding Fees: Additional Requirements~~

The district shall send a copy of any Governing Board resolution adopting or increasing Level 1, 2, or 3 developer fees to the city and county, accompanied by all relevant supporting documentation and a map indicating the boundaries of the area subject to the fee. (Education Code 17621)

In cooperation with local governmental agencies issuing building permits, the Superintendent or designee shall establish a means by which all of the following shall be accomplished:

1. The project applicant shall receive a written statement of the amount of the fees and notification that the 90-day approval period during which the applicant may protest has begun. (Government Code 66020)
2. The Superintendent or designee shall receive and retain acknowledgment that the above notification was received.
3. Before a permit is issued and upon the payment of the applicable fee or requirement, the Board shall immediately certify that the fee has been paid or that the district has determined that the fee does not apply to the development project. (Education Code 17620)

Developer fees shall be deposited, invested, accounted for, and expended pursuant to Government Code 66006. Developer fees shall be deposited in a separate capital facilities account, except for

temporary investments allowed by law, and shall be used only for the purpose for which they were collected. Interest income earned by the capital facilities account shall also be deposited in that account and used only for the purpose for which the fee was originally collected. (Government Code 66006)

For each separate account so established, the Superintendent or designee shall, within 180 days after the last day of each fiscal year, make available to the public and the Board the following information for the fiscal year: (Government Code 66006)

- 1.- ___ A brief description of the type of fee in the account or fund
- 2.- ___ The amount of the fee
- 3.- ___ The beginning and ending balance of the account or fund
- 4.- ___ The amount of the fees collected and the interest earned
- 5.- ___ An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees
- 6.- ___ An identification of an approximate date by which the construction of the public improvement will commence if the district determines that sufficient funds have been collected to complete financing on an incomplete public improvement
- 7.- ___ A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan
- 8.- ___ The amount of refunds made pursuant to Government Code 66001(e) and any allocations made pursuant to Government Code 66001(f)

~~The Board shall review the above information at the first regularly scheduled public Board meeting which occurs 15 days after the information is made available to the public. Fifteen-day prior notice of this meeting shall be mailed to any parties filing a written request pursuant to Government Code 66006. (Government Code 66006)~~

~~In addition to discharging its public disclosure duties regarding the levying of developer fees, the Board shall, for the fifth fiscal year after the first deposit into the account or fund and every five years thereafter, make all of the following findings with respect to the portion of the account or fund that remains unexpended, whether committed or uncommitted: (Government Code 66001)~~

- ~~1. Identify the purpose to which the fee is to be put~~
- ~~2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged~~
- ~~3. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements originally identified~~

~~4. Designate the approximate dates on which the funding referred to in item #3 is expected to be deposited into the appropriate account or fund~~

When sufficient funds have been collected to complete the financing of public improvements but such improvements remain incomplete, the district shall, within 180 days of the date that a determination of sufficient funding was made, either identify an approximate date by which construction will begin or refund the unexpended revenues in accordance with Government Code 66001. (Government Code 66001)

Appeals Process for Protests by Developers

The Superintendent or designee shall establish an appeals process for the handling of protests by developers. (Education Code 17621)

Developers of residential, commercial, and industrial projects who claim that the developer fee has been inappropriately levied shall use the following procedures: (Government Code 66020)

- 1.- ___ The developer shall tender any required payment in full or provide satisfactory evidence of arrangements to pay the fee when due or ensure performance of the conditions necessary to meet the requirements of the imposition.
- 2.- ___ The developer shall serve written notice to the Board. ~~This notice which~~ shall include:
 - a.- ___ A statement that the required payment is tendered or will be tendered when due, or that any conditions which have been imposed are provided for or satisfied, under protest
 - b.- ___ A statement informing the Board of the factual elements of the dispute and the legal theory forming the basis for the protest
- 3.- ___ The protest shall be filed at the time of approval or conditional approval of the development or within 90 days after the date of the imposition of the fees.

At the time of the imposition of the fee, the Superintendent or designee shall provide each project applicant written notice that the 90-day period in which the applicant may initiate a protest has begun. The developer may file an action to attack, review, set aside, void, or annul the imposition of the fees imposed on the development project within 180 days of delivery of the notice. (Government Code 66020)