

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

March 08, 2022

6:00pm Regular Session

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

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

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

**Zoom:** <https://us02web.zoom.us/j/86816448670>

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

Webinar ID: 868 1644 8670

*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. 2020-2021 AUDIT PRESENTATION – CWDL CPAs

1. Acceptance of 2020-2021 Audited Actuals\*\*

F. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

None

2. Business Report

a. Account Object Summary-Balance from 07/01/2021 to 02/28/2022\*\*

3. Staff Reports (5 minutes)

4. Board Member Reports (5 minutes)

5. **Public Comment** – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

G. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held February 08, 2022\*\*

2. Approval of Board Report-Checks Dated 02/01/2022 through 02/28/2022\*\*

## H. ACTION ITEMS

### 1. Old Business

- a. Approval of canceling the SCOE Mask Policy after 11:59pm March 11, 2022, when the current mask mandate for K-12 schools in California expires.  
*\*\*\*Already in place for the District side per the motion made at the meeting held 2/8/22*

### 2. New Business

- a. Adoption of SCOE 2021-2022 Second Interim Actuals and Criteria and Standards Report as of January 31, 2022\*\*
- b. Approval of Safe Schools Plan, annual review and revisions\*\*  
(this plan can be found in its entirety on our website,  
[http://www.sierracountyoofficeofeducation.org/upload/?show=/SCHOOL\\_SAFETY\\_PLAN/](http://www.sierracountyoofficeofeducation.org/upload/?show=/SCHOOL_SAFETY_PLAN/))
- c. Approval of purchase of second portable for the Adult Education program including all capital improvements
- d. 2022 Delegate Assembly Ballot for California School Boards Association (CSBA), County Delegate Region 4\*\*
- e. Approval of utilizing AB 361 for meetings conducted through April 12, 2022  
*\*\*This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing*  
*\*\*AB 361 expires January 01, 2024*  
*\*\*Zoom will be available for the public with or without utilizing AB 361*

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

### **BATCH FROM FEBRUARY MEETING**

- f. 4217.3—Layoff/Rehire
  1. Administrative Regulation, *revisions\*\*\**
- g. 6112—School Day
  1. Board Policy, *revisions\*\*\**
  2. Administrative Regulation, *revisions\*\*\**
- h. 6158—Independent Study
  1. Board Policy, *revisions\*\*\**
  2. Administrative Regulation, *revisions\*\*\**
- i. 6170.1—Transitional Kindergarten
  1. Board Policy, *revisions\*\*\**
- j. 9320—Meetings and Notices
  1. Board Bylaw, *revisions\*\*\**

### **NEW BATCH FOR MARCH MEETING**

- k. 0420.42—Charter School Renewal
  1. Board Policy, *revisions\*\**
- l. 1312.3—Uniform Complaint Procedures
  1. Board Policy, *revisions\*\**
  2. Administrative Regulation, *revisions\*\**
- m. 3515.6—Criminal Background Checks for Contractors
  1. Administrative Regulation, *revisions\*\**
- n. 5125—Student Records
  1. Administrative Regulation, *revisions\*\**
- o. 5145.3—Nondiscrimination/Harassment
  1. Administrative Regulation, *revisions\*\**

I. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on April 12, 2022, at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items

J. ADJOURN



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James Berardi, Superintendent  
Secretary to the County Board of Education

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

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

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





See what's possible.

SIERRA COUNTY OFFICE OF EDUCATION  
COUNTY OF SIERRA  
LOYALTON, CALIFORNIA

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**AUDIT REPORT**

June 30, 2021

**SIERRA COUNTY OFFICE OF EDUCATION**  
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**JUNE 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Sierra County Office of Education  
Loyalton, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sierra County Office of Education ("the County Office of Education") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County Office of Education's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County Office of Education's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Office of Education's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra County Office of Education as of June 30, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and budgetary comparison information and schedule of the County Office of Education's proportionate share of the net pension liability and schedule of County Office of Education pension contributions, and schedule of the County Office of Education's proportionate share of the net OPEB liability and schedule of County Office of Education OPEB contributions identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sierra County Office of Education's basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit *guide, 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 and is also not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2022 on our consideration of Sierra County Office of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County Office of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sierra County Office of Education's internal control over financial reporting and compliance.

*CWDL, Certified Public Accountants*

San Diego, California  
February 25, 2022

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

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**INTRODUCTION**

Our discussion and analysis of Sierra County Office of Education's (County Office) financial performance provides an overview of the County Office's financial activities for the fiscal year ended June 30, 2021. It should be read in conjunction with the County Office's financial statements (including notes and supplementary information), which follow this section.

**FINANCIAL HIGHLIGHTS**

- Total Net Position was \$2,575,183 at June 30, 2021. This was an increase of \$909,818 over the prior year.
- Overall revenues were \$3,648,661 which was more than expenses of \$2,738,843.
- The fund balance of the general fund was \$3,725,958, an increase of \$829,628 from the prior year.
- Fund balance increased from prior year due to revenues exceeding expenditures.
- The total cost of the County Office's programs was \$2,738,843, a decrease of \$106,261 from prior year

**OVERVIEW OF FINANCIAL STATEMENTS**

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements and required supplementary information. The three sections together provide a comprehensive overview of the County Office. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- **Fund financial statements** focus on reporting the individual parts of the County Office operations in more detail. The fund financial statements comprise the remaining statements.
- **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements. A comparison of the County Office's budget for the year is included.

**Government-Wide Statements**

The government-wide statements report information about the County Office as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

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**Government-Wide Statements, continued**

The two government-wide statements report the County Office's net assets and how they have changed. Net assets, the difference between the assets and liabilities, are one way to measure the County Office's financial health or position.

- Over time, increases or decreases in the County Office's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County Office, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the County Office include governmental activities. Most of the County Office's basic services are included here, such as regular education, food service, maintenance and general administration. Revenue limit funding and federal and state grants finance most of these activities.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the County Office's most significant funds—not the County Office as a whole. Funds are accounting devices that the County Office uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the County Office is meeting legal responsibilities for using certain revenues. The County Office has one kind of fund:

- Governmental funds - Most of the County Office's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County Office's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explains the relationship (or differences) between them.

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Governmental Activities**

The County Office's net position increased from \$1,665,365 at June 30, 2020 to \$2,575,183 at June 30, 2021, an increase of 55%.

	<b>Governmental Activities</b>		
	<b>2021</b>	<b>2020</b>	<b>Net Change</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>			
Current and other assets	\$ 4,105,407	\$ 3,115,248	\$ 990,159
Capital assets	247,168	229,263	17,905
Deferred outflows	522,311	517,371	4,940
<b>Total Assets and Deferred Outflows</b>	<b>4,874,886</b>	<b>3,861,882</b>	<b>1,013,004</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>			
Current liabilities	198,834	160,640	38,194
Long-term liabilities	1,928,284	1,770,280	158,004
Deferred inflows	172,585	265,597	(93,012)
<b>Total Liabilities and Deferred Inflows</b>	<b>2,299,703</b>	<b>2,196,517</b>	<b>103,186</b>
<b>NET POSITION</b>			
Net investment in capital assets	247,168	229,263	17,905
Restricted	257,830	15,356	242,474
Unrestricted	2,070,185	1,420,746	649,439
<b>Total Net Position</b>	<b>\$ 2,575,183</b>	<b>\$ 1,665,365</b>	<b>\$ 909,818</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

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**Changes in Net Position**

The County Office's total revenues were \$3,648,661. A majority of the revenue came from Unrestricted Federal and State Aid, which accounted for 45% of total revenues.

The total cost of all programs and services was \$2,738,843. The County Office's expenses are predominately related to educating and caring for students and administrative which account for a combined total cost of 51%. The remaining expenses were for plant services (maintenance and operations), ancillary services, and other outgo.

The County Office's total current year revenues exceeded total current year expenses by \$909,818.

	<b>Governmental Activities</b>		
	<b>2021</b>	<b>2020</b>	<b>Net Change</b>
<b>REVENUES</b>			
Program revenues			
Operating grants and contributions	\$ 1,498,726	\$ 945,855	\$ 552,871
General revenues			
Property taxes	77,599	75,644	1,955
Unrestricted federal and state aid	1,635,148	1,359,857	275,291
Other	437,188	683,124	(245,936)
<b>Total Revenues</b>	<b>3,648,661</b>	<b>3,064,480</b>	<b>584,181</b>
<b>EXPENSES</b>			
Instruction	999,482	968,460	31,022
Instruction-related services	520,521	486,419	34,102
Pupil services	160,766	108,600	52,166
General administration	665,250	668,686	(3,436)
Plant services	64,341	58,347	5,994
Ancillary services	51,847	65,434	(13,587)
Other outgo	257,824	493,714	(235,890)
Depreciation (Unallocated)	18,812	19,521	(709)
<b>Total Expenses</b>	<b>2,738,843</b>	<b>2,869,181</b>	<b>106,261</b>
<b>Change in net position</b>	<b>909,818</b>	<b>195,299</b>	<b>714,519</b>
<b>Net Position - Beginning</b>	<b>1,665,365</b>	<b>1,470,066</b>	<b>195,299</b>
<b>Net Position - Ending</b>	<b>\$ 2,575,183</b>	<b>\$ 1,665,365</b>	<b>\$ 909,818</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

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**Governmental Activities**

The table below presents the cost of each of the County Office's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

The cost of all governmental activities this year was \$2,738,843.

Some of the costs were paid directly from grants and contributions \$1,498,726.

**Net Cost of Governmental Activities**

	<b>Net Cost of Services</b>	
	<b>2021</b>	<b>2020</b>
Instruction	228,677	371,686
Instruction-related services	166,047	398,699
Pupil services	(2,893)	(2,432)
General administration	564,932	639,940
Plant services	18,702	32,978
Ancillary services	(5,527)	(5,450)
Other outgo	251,367	468,384
Depreciation (Unallocated)	18,812	19,521
	<b>\$ 1,240,117</b>	<b>\$ 1,923,326</b>

**FINANCIAL ANALYSIS OF THE COUNTY OFFICE'S FUNDS**

The overall financial performance of the County Office as a whole is reflected in its governmental funds as well. As the County Office completed the year, its governmental funds reported a combined fund balance of \$3,906,573 which is greater than last year's ending fund balance of \$2,954,608. This change was due to the increase in overall revenues.

**General Fund Budgetary Highlights**

Over the course of the year, the County Office revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved on March 9, 2021. A schedule of the County Office's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

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**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At June 30, 2021, the County Office had invested \$804,993 in a broad range of capital assets including buildings and improvements, machinery and equipment. During the year the District invested in new energy efficient lighting. More detailed information about the County Office's capital assets is presented in the notes to the financial statements.

	<b>Governmental Activities</b>		
	<b>2021</b>	<b>2020</b>	<b>Net Change</b>
<b>CAPITAL ASSETS</b>			
Buildings	\$ 506,614	\$ 501,899	\$ 4,715
Equipment	298,379	266,377	32,002
Accumulated depreciation	(557,825)	(539,013)	(18,812)
<b>Total Capital Assets</b>	<b>\$ 247,168</b>	<b>\$ 229,263</b>	<b>\$ 17,905</b>

The County Office budgeted \$35,000 capital spending for building improvements and new equipment for the 2021-22 fiscal year.

**Long-Term Debt**

Total long-term liability increased \$151,222 due to the increase the net pension liability, as shown in the table below. More detailed information about the County Office's debt is presented in the notes to the financial statements.

	<b>Governmental Activities</b>		
	<b>2021</b>	<b>2020</b>	<b>Net Change</b>
<b>LONG-TERM LIABILITIES</b>			
Net pension liability	1,815,953	1,663,367	152,586
Net OPEB liability	92,485	93,849	(1,364)
Compensated absences	19,846	13,064	6,782
Less: current portion of long-term debt	(19,846)	(13,064)	(6,782)
<b>Total Long-term Liabilities</b>	<b>\$ 1,908,438</b>	<b>\$ 1,757,216</b>	<b>\$ 151,222</b>



**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

At the time these financial statements were prepared and audited, the County Office was aware of several circumstances that could affect its future financial health:

- The uncertainty of federal and state funding can have a profound impact on the financial health of the County Office. Although no changes are currently anticipated, the federal and the state governments could implement budget cuts. There is presently no update on the continuance of Forest Reserve funding which if implemented could have a positive impact on the budget and reduced deficit spending patterns.
- The continuing increases in premiums for health care insurance, retirement, and worker's compensation could have a significant effect on the future financial health of the County Office. The 2020 premium for health insurance did not change over the 2020 composite premiums. However, health care premiums and retirement liabilities are predicted to continue to increase into the foreseeable future.
- The budget assumptions used to prepare the budget for 2020/2021 included a 0% cost of living allowance (COLA) and a deficit factor of 7.92% to LCFF. Reduction of 10% to all other State funding. In addition, employer rate of 16.00% and 22.91% was used in 21/22 for CalSTRS and CalPERS contributions to California certificated and classified retirement systems, respectively.
- The inevitable increases in PERS and STRS contribution rates that will be necessary to fund the Net Pension Liability will likely require careful budgeting and planning.

**CONTACTING THE COUNTY OFFICE'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the County Office's finances and to demonstrate the County Office's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

Nona Griesert, Business Manager  
Sierra County Office of Education  
Post Office Box 955  
109 Beckwith Road  
Loyalton, CA 96118

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## **BASIC FINANCIAL STATEMENTS**

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**SIERRA COUNTY OFFICE OF EDUCATION  
STATEMENT OF NET POSITION  
JUNE 30, 2021**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,153,526
Due from grantor government	951,881
Capital assets, net of accumulated depreciation	247,168
<b>Total Assets</b>	<u>4,352,575</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	522,311
<b>Total Deferred Outflows of Resources</b>	<u>522,311</u>
<b>LIABILITIES</b>	
Accrued liabilities	87,628
Due to grantor government	178
Unearned revenue	111,028
Long-term liabilities, current portion	19,846
Net pension liability	1,815,953
Net OPEB liability	92,485
<b>Total Liabilities</b>	<u>2,127,118</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	172,585
<b>Total Deferred Inflows of Resources</b>	<u>172,585</u>
<b>NET POSITION</b>	
Net investment in capital assets	247,168
Restricted:	
Educational programs	247,040
Other restrictions	10,790
Unrestricted	2,070,185
<b>Total Net Position</b>	<u>\$ 2,575,183</u>

**SIERRA COUNTY OFFICE OF EDUCATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

Function/Programs	Expenses	Program Revenues		Revenues and Changes in Net Position
		Operating Grants and Contributions		Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 999,482	\$ 770,805		\$ (228,677)
Instruction-related services				
Instructional supervision and administration	105,530	62,118		(43,412)
School site administration	414,991	292,356		(122,635)
Pupil services				
Home-to-school transportation	2,313	2,477		164
All other pupil services	158,453	161,182		2,729
General administration				
Centralized data processing	161,400	1,370		(160,030)
All other general administration	503,850	98,948		(404,902)
Plant services	64,341	45,639		(18,702)
Ancillary services	51,847	57,374		5,527
Other outgo	257,824	6,457		(251,367)
Depreciation (unallocated)	18,812	-		(18,812)
<b>Total Governmental Activities</b>	<b>\$ 2,738,843</b>	<b>\$ 1,498,726</b>		<b>(1,240,117)</b>
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				
				77,599
Federal and state aid not restricted for specific purposes				
				1,635,148
Interest and investment earnings				
				41,557
Interagency revenues				
				389,606
Miscellaneous				
				6,025
<b>Subtotal, General Revenue</b>				
				<b>2,149,935</b>
<b>Change in Net Position</b>				
				<b>909,818</b>
<b>Net Position - Beginning</b>				
				<b>1,665,365</b>
<b>Net Position - Ending</b>				
				<b>\$ 2,575,183</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2021**

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	<b>General Fund</b>	<b>Adult Education Fund</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,994,393	\$ 159,133	\$ 3,153,526
Due from grantor governments	928,105	23,776	951,881
<b>Total Assets</b>	<b>3,922,498</b>	<b>182,909</b>	<b>4,105,407</b>
<b>LIABILITIES</b>			
Accounts Payable	85,334	2,294	87,628
Due to grantor governments	178	-	178
Unearned revenue	111,028	-	111,028
<b>Total Liabilities</b>	<b>196,540</b>	<b>2,294</b>	<b>198,834</b>
<b>FUND BALANCES</b>			
Nonspendable	600	-	600
Restricted			
Educational programs	124,653	122,387	247,040
Child nutrition	10,790	-	10,790
Committed	92,485	-	92,485
Assigned	-	58,228	58,228
Unassigned	3,497,430	-	3,497,430
<b>Total Fund Balances</b>	<b>3,725,958</b>	<b>180,615</b>	<b>3,906,573</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,922,498</b>	<b>\$ 182,909</b>	<b>\$ 4,105,407</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2021**

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**Total Fund Balance - Governmental Funds** \$ 3,906,573

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 804,993	
Accumulated depreciation	(557,825)	247,168

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ 1,815,953	
Net OPEB liability	92,485	
Compensated absences	19,846	(1,928,284)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods.

In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions:	\$ 522,311	
Deferred inflows of resources relating to pensions:	(172,585)	349,726

**Total Net Position - Governmental Activities** \$ 2,575,183

**SIERRA COUNTY OFFICE OF EDUCATION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>General Fund</b>	<b>Adult Education Fund</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>			
LCFF sources	\$ 1,360,566	\$ -	\$ 1,360,566
Federal sources	511,048	31,025	542,073
Other state sources	906,882	332,502	1,239,384
Other local sources	445,915	1,503	447,418
<b>Total Revenues</b>	<b>3,224,411</b>	<b>365,030</b>	<b>3,589,441</b>
<b>EXPENDITURES</b>			
Current			
Instruction	853,282	83,176	936,458
Instruction-related services			
Instructional supervision and administration	94,394	-	94,394
School site administration	219,992	151,152	371,144
Pupil services			
All other pupil services	150,572	-	150,572
General administration			
Centralized data processing	160,305	-	160,305
All other general administration	512,578	-	512,578
Plant services	58,910	4,414	63,324
Ancillary services	51,847	-	51,847
Transfers to other agencies	294,541	-	294,541
<b>Total Expenditures</b>	<b>2,398,734</b>	<b>238,742</b>	<b>2,637,476</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>825,677</b>	<b>126,288</b>	<b>951,965</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	3,951	-	3,951
Transfers out	-	(3,951)	(3,951)
<b>Net Financing Sources (Uses)</b>	<b>3,951</b>	<b>(3,951)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>829,628</b>	<b>122,337</b>	<b>951,965</b>
<b>Fund Balance - Beginning</b>	<b>2,896,330</b>	<b>58,278</b>	<b>2,954,608</b>
<b>Fund Balance - Ending</b>	<b>\$ 3,725,958</b>	<b>\$ 180,615</b>	<b>\$ 3,906,573</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

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**Net Change in Fund Balances - Governmental Funds** \$ 951,965

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 36,717	
Depreciation expense:	<u>(18,812)</u>	17,905

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

(6,782)

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

(54,634)

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

1,364

**Change in Net Position of Governmental Activities**

\$ 909,818



**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Sierra County Office of Education (County Office of Education) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's "California School Accounting Manual". The accounting policies of the County Office of Education conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

**A. Reporting Entity**

The County Office of Education's combined financial statements include the accounts of all its operations. The County Office of Education evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County Office of Education's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the County Office of Education holds the corporate powers of the organization
- the County Office of Education appoints a voting majority of the organization's board
- the County Office of Education is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County Office of Education
- there is fiscal dependency by the organization on the County Office of Education

The County Office of Education also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the County Office of Education to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the County Office of Education, its component units or its constituents; and 2) The County Office of Education or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the County Office of Education.

Based on these criteria, the County Office of Education has no component units. Additionally, the County Office of Education is not a component unit of any other reporting entity as defined by the GASB Statement.

**B. Basis of Presentation, Basis of Accounting**

**Government-wide Statements:** The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**B. Basis of Presentation, Basis of Accounting, continued**

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County Office of Education's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County Office of Education does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:** The fund financial statements provide information about the County Office of Education's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County Office of Education reports the following major governmental funds:

**General Fund:** This is the County Office of Education's primary operating fund. It accounts for all financial resources of the County Office of Education except those required to be accounted for in another fund.

**Adult Education Fund:** This fund is used to account separately for federal, state, and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (Education Code Sections 52616[b] and 52501.5[a]).

**C. Measurement Focus, Basis of Accounting**

**Government-wide Financial Statements:** These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County Office of Education gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**C. Measurement Focus, Basis of Accounting, continued**

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County Office of Education considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily, of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the County Office of Education incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the County Office of Education's policy to use restricted resources first, then unrestricted resources.

**D. Encumbrances**

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

**E. Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the County Office of Education's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The County Office of Education's governing board satisfied these requirements.

These budgets are revised by the County Office of Education's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The County Office of Education employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position**

**Deposits and Investments**

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the County Office of Education maintains substantially all its cash in the Sierra County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Sierra County Treasury was not available.

**Stores Inventories and Prepaid Expenditures**

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not 'available for appropriation and expenditure' even though they are a component of net current assets.

The County Office of Education has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The County Office of Education has chosen to report the expenditure when incurred.

**Capital Assets**

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

**SIERRA COUNTY OFFICE OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued**

**Capital Assets**

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Infrastructure	30 years
Buildings	50 years
Bulding Improvements	20 years
Vehicles	2-15 years
Office Equipment	3-15 years
Computer Equipment	3-15 years

**Receivable and Payable Balances**

The County Office of Education believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

**Compensated Absences**

Accumulated unpaid employee vacation benefits are recognized as liabilities of the County Office of Education. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the County Office of Education. The County Office of Educations policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

**Unearned Revenue**

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the County Office of Education prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County Office of Education has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued**

**Interfund Activity**

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

**Property Taxes**

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Sierra bills and collects the taxes for the County Office of Education.

**Fund Balances – Governmental Funds**

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the County Office of Education's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued**

**Fund Balances – Governmental Funds, continued**

Fund balances of the governmental funds are classified as follows:

Assigned Fund Balance - represents amounts which the County Office of Education intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the funds primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County Office of Education itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County Office of Education considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County Office of Education considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

**Deferred Inflows and Deferred Outflows of Resources**

Deferred outflows of resources is a consumption of net assets or net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued**

**Use of Estimates**

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates

**Fair Value Measurements**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date

Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly

Level 3 Inputs: Unobservable inputs for an asset or liability

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

**New Accounting Pronouncements**

**GASB Statement No. 84** – In January 2017, GASB issued Statement No. 84, Fiduciary Activities. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for periods beginning after December 15, 2019. The County has implemented GASB Statement No. 84 for the year ending June 30, 2021.

**GASB Statement No. 87** – In June 2017, GASB issued Statement No. 87, Leases. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after June 15, 2021. The County has not determined the impact on the financial statements.



**SIERRA COUNTY OFFICE OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 2 – COMPLIANCE AND ACCOUNTABILITY**

1. Finance-Related Legal and Contractual Provisions

In accordance with I GASB Statement No. 38, 'Certain Financial Statement Note Disclosures,' violations of finance related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

**NOTE 3 – CASH AND INVESTMENTS**

**Cash in County Treasury**

In accordance with Education Code Section 41001, the County Office of Education maintains substantially all of its cash in the Sierra County Treasury as part of the common investment pool (\$3,152,926 as of June 30, 2021). The fair value of the County Office of Educations portion of this pool as of that date, as provided by the pool sponsor, was \$3,185,656. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

**Cash on Hand, in Banks, and in Revolving Fund**

Cash balances on hand and in banks (\$0 as of June 30, 2021) and in the revolving fund (\$600) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

The County Office of Education is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The County Office of Educations general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 3 – CASH AND INVESTMENTS, continued**

The County Office of Education's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance July 01, 2020		Additions	Deductions	Balance June 30, 2021	
Capital assets being depreciated						
Buildings	\$	501,899	\$	4,715	\$	506,614
Equipment		266,377		32,002		298,379
Total Capital Assets Being Depreciated		768,276		36,717		804,993
Less Accumulated Depreciation						
Buildings		285,057		11,496		296,553
Equipment		253,956		7,316		261,272
Total Accumulated Depreciation		539,013		18,812		557,825
Capital Assets, net	\$	229,263	\$	17,905	\$	247,168

**NOTE 5 - INTERFUND BALANCES AND ACTIVITIES**

**Do To/From Other Funds**

There were no balances due to and from other funds at June 30, 2021.

**Transfers To/From Other Funds**

Transfers to and from other funds at June 30, 2021 consisted of \$3,951 transferred from the Adult Education Fund to the General fund.

**NOTE 6 – LONG-TERM OBLIGATIONS**

**Long-Term Obligation Activity**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2021, are as follows:

	Balance July 01, 2020		Additions	Deductions	Balance June 30, 2021		Due in One Year	
Governmental Activities								
Net pensions liability	\$	1,663,367	\$	152,586	\$	1,815,953	\$	-
Net OPEB liability		93,849		-		92,485		-
Compensated absences		13,064		6,782		19,846		19,846
Total	\$	1,770,280	\$	159,368	\$	1,928,284	\$	19,846

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 7 – JOINT VENTURES (JOINT POWERS AGREEMENTS)**

The County Office participates in two Joint Powers Agreements (JPA's), the Tn-Counties Schools Insurance Group and the Northeastern JPA. The insurance groups arrange for and provide property, liability, health and worker's compensation insurance for their members. The County Office pays premiums commensurate with the level of coverage requested. These are partial self-insurance programs.

An executive committee consisting of representatives from each member's County Office/District governs the JPA's. The governing boards control the operations of their JPA's independent of any influence by the County Office beyond the County Office's representation on the governing boards.

The JPA's are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. The budget is not subject to any approval other than that of the executive committee. The relationship between the County Office and the JPA's is such that the JPA's are not component units of the County Office for financial reporting purposes.

Condensed financial information for the JPA's for June 30, 2021 was not available as of our report date.

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of CalSTRS and classified employees are members of CalPERS.

For the fiscal year ended June 30, 2021, the District reported its proportionate share of the net pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 1,126,441	\$ 388,573	\$ 41,087	\$ 195,900
CalPERS	689,512	133,738	131,498	51,307
Total	\$ 1,815,953	\$ 522,311	\$ 172,585	\$ 247,207

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The District contributes to the State Teachers' Retirement Plan (STRP) administered by CalSTRS. STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

**Benefits Provided**

The STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP. The District contributes exclusively to the STRP Defined Benefit Program; thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2021, are summarized as follows:

	STRP Defined Benefit Plan	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%*
Required employer contribution rate	16.15%	16.15%
Required state contribution rate	10.328%	10.328%

\*The rate imposed on CalSTRS 2% at 62 members assuming no change in the normal cost of benefits.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Contributions**

Required member, District, and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2021, are presented above, and the District's total contributions were \$114,958.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	1,126,441
State's proportionate share of the net pension liability associated with the District		<u>580,676</u>
Total	<u>\$</u>	<u>1,707,117</u>

The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts and the State, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2020 and June 30, 2019, was 0.0012 percent and 0.0011 percent, respectively, resulting in a net increase in the proportionate share of 0.0001 percent

For the year ended June 30, 2021, the District recognized pension expense of \$195,900. In addition, the District recognized pension expense and revenue of \$59,219 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ 26,749	\$ -
Differences between expected and actual experience	1,989	31,747
Changes in assumptions	109,824	-
Net changes in proportionate share of net pension liability	135,053	9,340
District contributions subsequent to the measurement date	114,958	-
Total	<u>\$ 388,573</u>	<u>\$ 41,087</u>

**SIERRA COUNTY OFFICE OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ 61,373
2023	57,418
2024	73,172
2025	22,914
2026	7,292
Thereafter	10,359
	<u>\$ 232,528</u>

**Actuarial Methods and Assumptions**

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Experience study	July 1, 2015, through June 30, 2018
Actuarial cost method	Entry Age Normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant. Based on the model for CalSTRS consulting actuary investment practice, a best estimate range was determined assuming the portfolio is re-balanced annually and that the annual returns are lognormally distributed and independent from year to year to develop expected percentile for the long-term distribution of annualized returns.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

The assumed asset allocation is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-term Expected Real Rate of Return*</b>
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Cash/Liquidity	2%	-1.00%
Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
	100%	

\*20-year geometric average

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Plan's net pension liability	\$ 1,701,896	\$ 1,126,441	\$ 651,322

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in CalSTRS' separately issued Comprehensive Annual Financial Report (CAFR).

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**California Public Employees' Retirement System (CalPERS)**

**Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) and the Safety Risk Pool under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plans regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019, annual actuarial valuation reports, Schools Pool Actuarial Valuation, and the Risk Pool Actuarial Valuation Report, Safety. These report(s) and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or age 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2021, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.500%
Required employer contribution rate	20.700%	20.700%



**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2021, are presented above, and the total District contributions were \$77,615.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

As of June 30, 2021, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$689,512. The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2020 and June 30, 2019, was 0.0022 percent and 0.0024 percent, respectively, resulting in a net decrease the proportionate of .0002 percent.

For the year ended June 30, 2021, the District recognized pension expense of \$51,307. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ 14,354	\$ -
Differences between expected and actual experience	34,198	-
Changes in assumptions	2,528	-
Net changes in proportionate share of net pension liability	5,043	131,498
District contributions subsequent to the measurement date	77,615	-
Total	\$ 133,738	\$ 131,498

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ (50,995)
2023	(35,848)
2024	8,935
2025	2,533
	\$ (75,375)

**Actuarial Methods and Assumptions**

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following methods and assumptions, applied to all prior periods included in the measurement

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Experience study	July 1, 1997, through June 30, 2015
Actuarial cost method	Entry Age Normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Actuarial Methods and Assumptions , continued**

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations, as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns.

The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Asset Class*</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 - 10**</b>	<b>Real Return Years 11+***</b>
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
	100%		

\*In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

\*\*An expected inflation of 2.0% used for this period

\*\*\*An expected inflation of 2.92% used for this period

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Discount Rate, continued**

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Plan's net pension liability	\$ 991,299	\$ 689,512	\$ 439,044

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in CalPERS' separately issued Comprehensive Annual Financial Report (CAFR).

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$116,122 to CalSTRS.

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

**Plan Description**

The County Office of Education's defined benefit OPEB plan (the Plan), provides OPEB for all permanent fulltime employees of the County Office of Education. The Plan is a single-employer defined benefit OPEB plan administered by the County Office of Education. Authority to establish and amend the benefit terms and financing requirements lies with the County Office of Education's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued**

For the fiscal year ended June 30, 2021, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense (Benefit)
District Plan	\$ 92,485	\$ -	\$ -	(1,364)

**Plan Description**

The District's defined benefit OPEB plan (the Plan), provides OPEB for all permanent fulltime employees of the District. The Plan is a single employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lies with the District's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**Benefits Provided**

Confidential and Classified Employees with a minimum of 25 years of experience 5 years with the County, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 1 year of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, or
- B. \$13,840 for the term of 1 year

Certificated employees with a minimum of 25 years of experience 5 years with the County Office, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 3 years of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, capped at the employer dollar contribution in the year of the unit member's final year of service, or
- B. A lump sum dollar amount per year for 3 years set up at the dollar contribution per paragraph "a" above made by the employer in the year of the unit members final year of service.

All contracts with County Office employees will be renegotiated periodically in the future, thus costs and benefits are subject to change. Benefits and contribution requirements for the Other Post-Employment Benefits (OPEB) plan are established by various labor agreements.

For the County Office, OPEB benefits are administered by its personnel. No separate financial statements are issued.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued**

**Employees Covered by Benefit Terms**

At the June 30, 2020 measurement date, the following retirees were covered by the benefit terms:

	Number of Participants
Inactive Employees Receiving Benefits	1
Active Employees	11
	<u>12</u>

**Total OPEB Liability**

The County Office of Education's total OPEB liability of \$92,485 was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Valuation date	June 30, 2018
Measurement date	June 30, 2020
Fiscal year	July 1st to June 30th
Actuarial cost methods	Entry age normal cost method
Inflation rate	2.75%
Discount rate	3.89%
Payroll increase	3.25% for CalPERS 3.50% for CalSTRS
Healthcare cost trend rate	7.50% decreasing to 5.00% for years 2024 and after

**Discount Rate**

The discount rate of 3.89% based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

**Mortality Rates**

Mortality rates were based on the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. The CalPERS mortality tables created by CalPERS are modified versions of the Society of Actuaries Scale BB mortality table, as adjusted for data from CalSTRS members.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued**

**Changes in Total OPEB Liability**

	Increase/(Decrease)		
	Total OPEB Liability	Total Fiduciary Net Position	Net OPEB Liability (Asset)
	(a)	(b)	(a) - (b)
Balance July 1, 2019	\$ 93,849	\$ -	\$ 93,849
Changes for the year:			
Service cost	5,430	-	5,430
Interest	3,555	-	3,555
Employer contributions	-	10,349	(10,349)
Expected benefit payments	(10,349)	(10,349)	-
Net change	(1,364)	-	(1,364)
Balance June 30, 2020	\$ 92,485	\$ -	\$ 92,485

There were no changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2021.

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the District, as well as what the County Office of Education's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.89%) or 1-percentage-point-higher (4.89%) than the current discount rate:

	Discount Rate 1% Lower (2.89%)	Current Discount Rate (3.89%)	Discount Rate 1% Higher (4.89%)
Net OPEB liability	\$ 97,109	\$ 92,485	\$ 87,768

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be, if it were calculated using healthcare cost trend rates that are 1-percentage-point-lower (6.50% per year) or 1-percentage-point higher (8.50% per year) than the current healthcare cost trend rates:

	Trend Rate 1% Lower (6.50% decreasing to 4.00%)	Current Trend Rate (7.50% decreasing to 5.00%)	Trend Rate 1% Higher (8.50% decreasing to 6.00%)
Net OPEB liability	\$ 84,901	\$ 92,485	\$ 104,508

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2021 the County Office of Education recognized OPEB expense of \$(1,364). At June 30, 2021 the County Office of Education did not report any deferred outflows of resources or deferred inflows of resources relating to OPEB.

**NOTE 10 – COMMITMENTS AND CONTINGENCIES**

**Litigation**

The County Office of Education is not involved in litigation.

**State and Federal Allowances. Awards. and Grants**

The County Office of Education has received state and federal funds for specific purposes that are subject to view and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

**NOTE 11 – SUBSEQUENT EVENTS**

Sierra County Office of Education has evaluated subsequent events for the period from June 30, 2021 through February 25, 2022 the date the financial statements were available to be issued. Management did not identify any transactions that require disclosure or that would have an impact on the financial statements.



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**REQUIRED SUPPLEMENTARY INFORMATION**

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**SIERRA COUNTY OFFICE OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
LCFF sources	\$ 805,845	\$ 805,845	\$ 1,360,566	\$ 554,721
Federal sources	173,924	173,924	164,529	(9,395)
Other state sources	788,028	788,028	906,882	118,854
Other local sources	321,293	321,293	445,915	124,622
<b>Total Revenues</b>	<b>2,089,090</b>	<b>2,089,090</b>	<b>2,877,892</b>	<b>788,802</b>
<b>EXPENDITURES</b>				
Certificated salaries	609,216	609,216	591,048	(18,168)
Classified salaries	499,935	499,935	416,032	(83,903)
Employee benefits	643,801	643,801	556,890	(86,911)
Books and supplies	69,204	69,204	24,327	(44,877)
Services and other operating expenditures	525,380	525,380	466,164	(59,216)
Capital outlay	94,255	94,255	49,732	(44,523)
Other outgo				
Excluding transfers of indirect costs	49,428	49,428	-	(49,428)
<b>Total Expenditures</b>	<b>2,491,219</b>	<b>2,491,219</b>	<b>2,104,193</b>	<b>(387,026)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(402,129)</b>	<b>(402,129)</b>	<b>773,699</b>	<b>401,776</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	62,340	62,340	55,929	(6,411)
<b>Net Financing Sources (Uses)</b>	<b>62,340</b>	<b>62,340</b>	<b>55,929</b>	<b>(6,411)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(339,789)</b>	<b>(339,789)</b>	<b>829,628</b>	<b>1,169,417</b>
<b>Fund Balance - Beginning</b>	<b>2,896,330</b>	<b>2,896,330</b>	<b>2,896,330</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 2,556,541</b>	<b>\$ 2,556,541</b>	<b>\$ 3,725,958</b>	<b>\$ 1,169,417</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2021**

	2021	2020	2019	2018
Total OPEB liability				
Service cost	\$ 5,430	\$ 5,260	\$ 5,094	\$ 5,796
Interest	3,555	3,763	3,938	3,261
Changes of assumptions	-	-	-	(8,789)
Benefit payments	(10,349)	(18,548)	(3,571)	(27,681)
Other	-	-	(1,993)	-
Net change in total OPEB liability	(1,364)	(9,525)	3,468	(27,413)
Total OPEB liability, beginning of year	93,849	103,374	99,906	127,319
Total OPEB liability, end of year (a)	\$ 92,485	\$ 93,849	\$ 103,374	\$ 99,906
Plan fiduciary net position				
Employer contributions	\$ 10,349	\$ 18,548	\$ 3,571	\$ 27,681
Expected benefit payments	(10,349)	(18,548)	(3,571)	(27,681)
Change in plan fiduciary net position	-	-	-	-
Fiduciary trust net position, beginning of year	-	-	-	-
Fiduciary trust net position, end of year (b)	\$ -	\$ -	\$ -	\$ -
Net OPEB liability, ending (a) - (b)	\$ 92,485	\$ 93,849	\$ 103,374	\$ 99,906
Covered payroll	\$ 1,171,148	\$ 1,134,284	\$ 1,098,580	\$ 861,043
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%
Net OPEB liability as a percentage of covered payroll	8%	8%	9%	12%

*Note: In the future, as data becomes available, ten years of information will be presented.*

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF CONTRIBUTIONS – OPEB  
FOR THE YEAR ENDED JUNE 30, 2021**

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	2021	2020	2019	2018
Actuarially determined contribution	\$ 13,703	\$ 10,349	\$ 18,548	\$ 8,671
Contributions in relations to the actuarially determined contribution	-	6,624	18,548	20,760
Contribution deficiency (excess)	\$ 13,703	\$ 3,725	-	\$ (12,089)
Covered-employee payroll	\$ 1,171,148	\$ 1,134,284	\$ 1,098,580	\$ 861,043
Contribution as a percentage of covered-employee payroll	0.00%	0.58%	1.69%	2.41%

*Note: In the future, as data becomes available, ten years of information will be presented.*

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2021**

	Reporting Fiscal Year (Measurement Date)			
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)
CalSTRS				
District's proportion of the net pension liability	0.0012%	0.0011%	0.0010%	0.0010%
District's proportionate share of the net pension liability	\$ 1,126,441	\$ 973,498	\$ 919,609	\$ 889,661
State's proportionate share of the net pension liability associated with the District	580,676	531,112	526,545	528,221
Total	\$ 1,707,117	\$ 1,504,610	\$ 1,446,154	\$ 1,417,882
District's covered - employee payroll	\$ 711,814	\$ 641,556	\$ 618,833	\$ 548,850
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	158%	152%	149%	162%
Plan fiduciary net position as a percentage of the total pension liability	72%	73%	71%	69%

	Reporting Fiscal Year (Measurement Date)			
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)
CalPERS				
District's proportion of the net pension liability	0.0022%	0.0024%	0.0024%	0.0025%
District's proportionate share of the net pension liability	\$ 689,512	\$ 689,869	\$ 631,055	\$ 607,454
District's covered - employee payroll	\$ 374,952	\$ 371,655	\$ 374,028	\$ 312,193
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	184%	186%	169%	248%
Plan fiduciary net position as a percentage of the total pension liability	70%	70%	71%	72%

*Note: In the future, as data becomes available, ten years of information will be presented.*

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2021**

	Reporting Fiscal Year (Measurement Date)		
	2017 (2016)	2016 (2015)	2015 (2014)
CaSTRS			
District's proportion of the net pension liability	0.0007%	0.0011%	0.0007%
District's proportionate share of the net pension liability	\$ 620,236	\$ 497,299	\$ 269,092
State's proportionate share of the net pension liability associated with the District	323,525	268,306	139,965
Total	\$ 943,761	\$ 765,605	\$ 409,057
District's covered - employee payroll	\$ 508,613	\$ 341,351	\$ 336,050
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	122%	146%	80%
Plan fiduciary net position as a percentage of the total pension liability	70%	74%	77%

	Reporting Fiscal Year (Measurement Date)		
	2017 (2016)	2016 (2015)	2015 (2014)
CalPERS			
District's proportion of the net pension liability	0.0026%	0.0027%	0.0029%
District's proportionate share of the net pension liability	\$ 523,055	\$ 390,964	\$ 329,221
District's covered - employee payroll	\$ 313,538	\$ 294,962	\$ 294,958
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	243%	133%	112%
Plan fiduciary net position as a percentage of the total pension liability	74%	79%	83%

*Note: In the future, as data becomes available, ten years of information will be presented.*

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF CONTRIBUTIONS – PENSIONS  
FOR THE YEAR ENDED JUNE 30, 2021**

CaISTRS	Reporting Fiscal Year			
	2021	2020	2019	2018
Statutorily required contribution	\$ 114,958	\$ 109,706	\$ 100,746	\$ 79,199
District's contributions in relation to the statutorily required contribution	114,958	109,706	100,746	79,199
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 711,814	\$ 641,556	\$ 618,833	\$ 548,850
District's contributions as a percentage of covered-employee payroll	16.15%	17.10%	16.28%	14.43%

CaIPERS	Reporting Fiscal Year			
	2021	2020	2019	2018
Statutorily required contribution	\$ 77,615	\$ 73,294	\$ 67,557	\$ 57,268
District's contributions in relation to the statutorily required contribution	77,615	73,294	67,557	57,268
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 374,952	\$ 371,655	\$ 374,028	\$ 368,995
District's contributions as a percentage of covered-employee payroll	20.70%	19.72%	18.06%	15.52%

*Note: In the future, as data becomes available, ten years of information will be presented.*

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF CONTRIBUTIONS – PENSIONS  
FOR THE YEAR ENDED JUNE 30, 2021**

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CalSTRS	Reporting Fiscal Year		
	2017	2016	2015
Statutorily required contribution	\$ 38,811	\$ 30,312	\$ 27,015
District's contributions in relation to the statutorily required contribution	38,811	30,312	27,015
District's contribution deficiency (excess)	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 508,613	\$ 381,088	\$ 336,050
District's contributions as a percentage of covered-employee payroll	7.63%	7.95%	8.04%

CalPERS	Reporting Fiscal Year		
	2017	2016	2015
Statutorily required contribution	\$ 37,641	\$ 34,720	\$ 34,421
District's contributions in relation to the statutorily required contribution	37,641	34,720	34,421
District's contribution deficiency (excess)	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 270,994	\$ 317,658	\$ 294,958
District's contributions as a percentage of covered-employee payroll	13.89%	10.93%	11.67%

*Note: In the future, as data becomes available, ten years of information will be presented.*



**SIERRA COUNTY OFFICE OF EDUCATION  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedules**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

**Schedule of Changes in the Net OPEB Liability and Related Ratios**

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

***Change in Benefit Terms*** - There were no changes in benefit terms since the previous valuation for other postemployment benefits.

***Change of Assumptions*** - There were no change in assumptions since the previous valuation for other postemployment benefits.

**Schedule of Contributions – OPEB**

A 10-year schedule presenting for each year the information indicated in subparagraphs (1)–(6), if an actuarially determined contribution is calculated for employers or non-employer contributing entities. The schedule should identify whether the information relates to the employers, non-employer contributing entities, or both. An actuarially determined contribution was not calculated, therefore the Schedule of OPEB Contributions is not applicable and not presented.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

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**NOTE 1 – PURPOSE OF SCHEDULES, contributions**

**Schedule of the Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered-employee payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

***Changes in Benefit Terms*** - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

***Changes of Assumptions*** - There were no changes of assumptions since the previous valuations for both CalSTRS and CalPERS.

**Schedule of Contributions – Pensions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered-employee payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered-employee payroll.

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## **OTHER SUPPLEMENTARY INFORMATION**

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**SIERRA COUNTY OFFICE OF EDUCATION  
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
 JUNE 30, 2021**

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The Sierra County Office of Education was established in 1956 and operates in an area of approximately 1,600 square miles in Plumas and Sierra Counties. There were no changes in the area of operation during the year. The County Office provides Special Education, Counseling, and County School services. Sierra County has one school district, the Sierra-Plumas Joint Unified School District.

GOVERNING BOARD		
Name	Office	Term Expires
Patricia Hall	Member	December 2024
Allen Wright	Vice President	December 2022
Christina Potter	Clerk	December 2024
Mike Moore	President	December 2022
Nicole Stannard	Member	December 2024

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ADMINISTRATION

James T. Berardi  
*Superintendent*

Nona Griesert  
*Business Manager*

**SIERRA COUNTY OFFICE OF EDUCATION  
 SCHEDULE OF INSTRUCTIONAL TIME  
 FOR THE YEAR ENDED JUNE 30, 2021**

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<b>Grade Level</b>	<b>Number of Days</b>		<b>Status</b>
	<b>Traditional Calendar</b>	<b>Multitrack Calendar</b>	
Kindergarten	180	N/A	Complied
Grade 1	180	N/A	Complied
Grade 2	180	N/A	Complied
Grade 3	180	N/A	Complied
Grade 4	180	N/A	Complied
Grade 5	180	N/A	Complied
Grade 6	180	N/A	Complied
Grade 7	180	N/A	Complied
Grade 8	180	N/A	Complied
Grade 9	180	N/A	Complied
Grade 10	180	N/A	Complied
Grade 11	180	N/A	Complied
Grade 12	180	N/A	Complied

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>2022 (Budget)</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
General Fund - Budgetary Basis**				
Revenues and Other Financing Sources	\$ 2,677,989	2,933,822	2,460,919	2,188,760
Expenditures and Other Financing Uses	2,431,987	2,104,194	2,074,274	2,525,134
Net Change in Fund Balance	246,002	829,628	386,645	(336,374)
Ending Fund Balance	\$ 3,971,960	\$ 3,725,958	\$ 2,896,330	\$ 2,509,685
Available Reserves*	\$ 3,743,534	\$ 3,497,432	\$ 2,736,525	\$ 2,384,712
Available Reserves as a Percentage of Outgo	153.9%	166.2%	131.9%	94.4%
Long-term Debt	\$ 1,928,284	\$ 1,928,284	\$ 1,770,280	\$ 1,659,042
Average Daily Attendance at P-2	20	20	20	14

\* Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

\*\*This schedule reflects General Fund budgetary fund basis, which excludes the Forest Reserve Fund.

The General Fund balance has increased by \$1,216,712 over the past two years. The fiscal year 2021-2022 budget projects a budget increase of \$246,002. For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

Total long-term obligations have increased by \$269,242 over the past two years.

Average daily attendance has increase by 6 over the past two years. No change in ADA is anticipated during fiscal year 2021-2022.

**SIERRA COUNTY OFFICE OF EDUCATION  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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There were no adjustments to the Unaudited Actual Financial Report which require reconciliation to the audited financial statements for the year ended June 30, 2021.

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE CHARTER SCHOOLS  
FOR THE YEAR ENDED JUNE 30, 2021**

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<b>Charter School</b>	<b>Included in Audit Report</b>
None	N/A



**SIERRA COUNTY OFFICE OF EDUCATION  
NOTE TO THE SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

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**NOTE 1 – PURPOSES OF SCHEDULES**

**Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

**Schedule of Instructional Time**

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District neither met nor exceeded its targeted funding.

Districts must maintain their instructional minutes at the 1986-87 requirement as required by *Education Code* Section 46201.

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

**Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

**Schedule of Charter Schools**

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

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## **OTHER INDEPENDENT AUDITORS' REPORTS**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Sierra County Office of Education  
Loyalton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra County Office of Education, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Sierra County Office of Education's basic financial statements and have issued our report thereon dated February 25, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Sierra County Office of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sierra County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sierra County Office of Education's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sierra County Office of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are *required to be reported under Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CWDL, Certified Public Accountants*

San Diego, California  
February 25, 2022



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees  
Sierra County Office of Education  
Loyalton, California

### **Report on State Compliance**

We have audited the County Office's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of the County Office's state programs identified below for the fiscal year ended June 30, 2021.

### **Management's Responsibility for State Compliance**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each applicable program as identified in the *State's audit guide, 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the County Office's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County Office's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the County Office's compliance with the state laws and regulations applicable to the following item:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Not applicable
Charter Schools:	
Independent Study-Course Based	Not applicable
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes - Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

The term "Not Applicable" is used above to mean either the County Office did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

## Opinion on State Compliance

In our opinion, the Sierra County Office of Education complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit *performed in accordance with the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

*CWDL, Certified Public Accountants*

San Diego, California  
February 25, 2022

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## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**SIERRA COUNTY OFFICE OF EDUCATION  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Noted</u>
Non-compliance material to financial statements noted?	<u>No</u>

**STATE AWARDS**

Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>
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**SIERRA COUNTY OFFICE OF EDUCATION  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021**

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<u>FIVE DIGIT CODE</u>	<u>AB3627 FINDING TYPES</u>
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

***There were no financial statements findings for the year ended June 30, 2021.***

**SIERRA COUNTY OFFICE OF EDUCATION  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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<u>FIVE DIGIT CODE</u>	<u>AB3627 FINDING TYPES</u>
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Program
60000	Miscellaneous
61000	Classroom Teacher Salaries
70000	Instructional Materials
71000	Teacher Missassignments
72000	School Accountability Report Card

***There were no state award findings or questioned costs identified for the year ended June 30, 2021.***

**SIERRA COUNTY OFFICE OF EDUCATION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**There were no findings or questioned costs identified for the year ended June 30, 2020.**

Balances through February						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund</b>						
1100	Teachers Salaries	307,843.00	376,051.00	125,733.68	193,803.41	56,513.91
1115	Certificated Extra Duty	1,000.00	1,000.00		430.00	570.00
1120	Certificated Substitutes	7,500.00	8,250.00		2,770.00	5,480.00
1200	Certificated Pupil Support Ser	56,444.00	58,857.00	10,703.32	22,762.64	25,391.04
1300	Certificated Supervisor Admini	197,315.00	202,315.00	66,122.40	135,982.00	210.60
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	<b>Total for Object 1000</b>	<b>580,102.00</b>	<b>656,473.00</b>	<b>202,559.40</b>	<b>355,748.05</b>	<b>98,165.55</b>
2100	Instructional Aides' Salaries	154,607.00	154,606.00	57,076.01	70,542.27	26,987.72
2115	Classified Extra Duty	1,000.00	1,000.00		477.17	522.83
2120	Classified Substitutes	5,000.00	5,234.00		4,476.66	757.34
2200	Classified Support Salaries	39,910.00	42,410.00	27,045.81	48,111.40	32,747.21-
2215	Classified Support Extra Duty	1,000.00	2,271.00			2,271.00
2220	Classified Substitute Salaries		750.00		111.08	638.92
2300	Classified Supervisors' Admini	207,800.00	203,737.00	43,776.40	87,426.00	72,534.60
2400	Clerical Technical Office Staf	150,609.00	146,534.00	65,914.24	111,323.83	30,704.07-
2900	Other Classified Salaries	19,752.00	19,752.00		2,069.00	17,683.00
	<b>Total for Object 2000</b>	<b>579,678.00</b>	<b>576,294.00</b>	<b>193,812.46</b>	<b>324,537.41</b>	<b>57,944.13</b>
3101	STRS Certificated Positions	160,406.00	173,201.00	34,273.04	59,353.90	79,574.06
3102	STRS Classified Positions				84.60	84.60-
3201	PERS Certificated Positions				148.92	148.92-
3202	PERS Classified Positions	122,318.00	121,025.00	42,314.44	74,185.94	4,524.62
3301	OASDI Certificated Positions				48.98	48.98-
3302	OASDI Classified Positions	35,661.00	35,311.00	11,796.36	20,104.78	3,409.86
3311	Medicare Certificated Position	9,207.00	10,304.00	2,834.48	5,236.52	2,233.00
3312	Medicare Classified Positions	8,346.00	8,264.00	2,760.86	4,813.21	689.93
3401	Health & Welfare Benefits Cert	110,570.00	117,496.00	39,829.48	65,203.25	12,463.27
3402	Health & Welfare Benefits Clas	70,148.00	123,688.00	49,811.00	82,616.97	8,739.97-
3501	SUI Certificated	6,748.00	6,987.00	1,012.80	1,870.16	4,104.04
3502	SUI Classified	7,129.00	7,002.00	968.77	1,650.79	4,382.44
3601	Workers' Compensation Certific	24,094.00	26,753.00	6,985.60	12,342.58	7,424.82
3602	Workers' Compensation Classifi	21,837.00	21,605.00	6,804.29	11,659.93	3,140.78
3901	Golden Handshake	15,689.00	15,689.00		15,688.50	.50
	<b>Total for Object 3000</b>	<b>592,153.00</b>	<b>667,325.00</b>	<b>199,391.12</b>	<b>355,009.03</b>	<b>112,924.85</b>
4100	Approved Textbooks Core Curric	1,001.00	4,773.00			4,773.00
4300	Materials and Supplies	54,248.00	65,612.00	3,249.22	22,105.15	40,257.63

Balances through February						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund (continued)</b>						
4320	Custodial Grounds Supplies	1,000.00	1,000.00			1,000.00
4330	Office Supplies	1,750.00	1,750.00		207.74	1,542.26
4350	Vehicle Upkeep	3,500.00	3,500.00	791.27	1,366.98	1,341.75
4399	Mat & Sup Undesignated Bal	4,293.00	5,173.00			5,173.00
4400	Noncapitalized Equipment	9,414.00	25,990.00	7,164.74		18,825.26
	<b>Total for Object 4000</b>	<b>75,206.00</b>	<b>107,798.00</b>	<b>11,205.23</b>	<b>23,679.87</b>	<b>72,912.90</b>
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	14,500.00	66,903.00	1,315.54	8,523.21	57,064.25
5300	Dues and Membership	16,941.00	19,004.00	606.32	17,915.64	482.04
5400	Insurance	15,000.00	15,000.00		17,361.50	2,361.50-
5500	Operation Housekeeping Service	14,500.00	14,500.00	533.37	3,466.63	10,500.00
5600	Rentals, Leases, Repairs, Nonc	2,500.00	2,500.00	459.94	326.95	1,713.11
5801	Legal Services	18,500.00	25,370.00	4,914.50	85.50	20,370.00
5805	Personnel Expense	500.00	1,000.00	86.00	64.00	850.00
5808	Other Services & Fees	1,500.00	1,500.00	1,007.69	492.31	.00
5810	Contracted Services	385,979.00	460,746.00	303,103.19	133,039.66	24,603.15
5899	SPJUSD to Reimburse			3,319.87	32,227.07	35,546.94-
5900	Communications	10,500.00	14,000.00	3,092.32	9,755.86	1,151.82
	<b>Total for Object 5000</b>	<b>520,420.00</b>	<b>660,523.00</b>	<b>318,438.74</b>	<b>223,258.33</b>	<b>118,825.93</b>
6400	Equipment	20,000.00	20,000.00	5,797.60	24,036.81	9,834.41-
6500	Equipment Replacement	15,000.00	15,000.00	2,801.50		12,198.50
	<b>Total for Object 6000</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>8,599.10</b>	<b>24,036.81</b>	<b>2,364.09</b>
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
	<b>Total for Object 7000</b>	<b>49,428.00</b>	<b>49,428.00</b>	<b>.00</b>	<b>.00</b>	<b>49,428.00</b>
	<b>Total for Fund 01 and Expense accounts</b>	<b>2,431,987.00</b>	<b>2,752,841.00</b>	<b>934,006.05</b>	<b>1,306,269.50</b>	<b>512,565.45</b>
<b>Fund 11 - ADULT ED</b>						
1100	Teachers Salaries		7,500.00		17,075.67	9,575.67-
1300	Certificated Supervisor Admini	101,715.00	101,715.00	34,586.36	69,172.72	2,044.08-
	<b>Total for Object 1000</b>	<b>101,715.00</b>	<b>109,215.00</b>	<b>34,586.36</b>	<b>86,248.39</b>	<b>11,619.75-</b>
2100	Instructional Aides' Salaries		5,684.00			5,684.00
2200	Classified Support Salaries	3,143.00	10,243.00			10,243.00
2400	Clerical Technical Office Staf		25,000.00	8,615.20	15,534.58	850.22

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2022, Period = 8, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through February						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 11 - ADULT ED (continued)</b>						
<b>Total for Object 2000</b>		<b>3,143.00</b>	<b>40,927.00</b>	<b>8,615.20</b>	<b>15,534.58</b>	<b>16,777.22</b>
3101	STRS Certificated Positions	22,410.00	23,679.00	5,852.00	12,549.52	5,277.48
3202	PERS Classified Positions	720.00	9,377.00	1,973.75	3,558.96	3,844.29
3301	OASDI Certificated Positions				748.88	748.88-
3302	OASDI Classified Positions	195.00	2,537.00	534.16	963.16	1,039.68
3311	Medicare Certificated Position	1,475.00	1,584.00	501.52	1,250.64	168.16-
3312	Medicare Classified Positions	46.00	594.00	124.92	225.26	243.82
3401	Health & Welfare Benefits Cert	12,767.00	12,767.00	4,339.60	8,553.20	125.80-
3501	SUI Certificated	1,251.00	1,289.00	172.92	431.23	684.85
3502	SUI Classified	39.00	228.00	43.08	77.70	107.22
3601	Workers' Compensation Certific	3,859.00	4,127.00	1,235.96	3,082.12	191.08-
3602	Workers' Compensation Classifi	119.00	1,470.00	307.88	555.14	606.98
<b>Total for Object 3000</b>		<b>42,881.00</b>	<b>57,652.00</b>	<b>15,085.79</b>	<b>31,995.81</b>	<b>10,570.40</b>
4100	Approved Textbooks Core Curric	6,500.00	6,500.00		2,796.47	3,703.53
4300	Materials and Supplies	6,000.00	28,813.00	4,965.34	7,248.18	16,599.48
4320	Custodial Grounds Supplies	2,000.00	2,000.00		258.97	1,741.03
4330	Office Supplies	3,000.00	3,000.00	578.79	1,390.18	1,031.03
4350	Vehicle Upkeep	5,000.00	5,000.00	1,584.22	38.00	3,377.78
4399	Mat & Sup Undesignated Bal		42,898.00			42,898.00
4400	Noncapitalized Equipment	5,200.00	20,000.00		9,490.50	10,509.50
<b>Total for Object 4000</b>		<b>27,700.00</b>	<b>108,211.00</b>	<b>7,128.35</b>	<b>21,222.30</b>	<b>79,860.35</b>
5200	Travel and Conference	6,500.00	6,500.00	447.88	1,390.99	4,661.13
5203	MILEAGE	1,000.00	1,000.00			1,000.00
5300	Dues and Membership	1,500.00	1,500.00		1,183.40	316.60
5500	Operation Housekeeping Service	4,200.00	4,200.00	1,417.60	1,982.40	800.00
5600	Rentals, Leases, Repairs, Nonc	2,500.00	2,500.00	600.44	1,722.28	177.28
5801	Legal Services	1,000.00	1,000.00			1,000.00
5805	Personnel Expense	100.00	100.00	1.00	49.00	50.00
5808	Other Services & Fees		1,000.00	489.60	75.06	435.34
5810	Contracted Services	17,000.00	25,000.00	540.00	20,347.66	4,112.34
5900	Communications	5,000.00	5,000.00	410.51	789.49	3,800.00
<b>Total for Object 5000</b>		<b>38,800.00</b>	<b>47,800.00</b>	<b>3,907.03</b>	<b>27,540.28</b>	<b>16,352.69</b>
6200	Building and Improvement of Bu	6,380.00	6,500.00		6,500.00	.00
6400	Equipment	6,610.00	6,610.00			6,610.00
<b>Total for Object 6000</b>		<b>12,990.00</b>	<b>13,110.00</b>	<b>.00</b>	<b>6,500.00</b>	<b>6,610.00</b>

Balances through February						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 11 - ADULT ED (continued)</b>						
7619	Other Authorized Interfund Tra	6,971.00	10,697.00			10,697.00
<b>Total for Fund 11 and Expense accounts</b>		<b>234,200.00</b>	<b>387,612.00</b>	<b>69,322.73</b>	<b>189,041.36</b>	<b>129,247.91</b>
<b>Fund 16 - FOREST RES</b>						
7211	Transfers of Pass-through Rev	80,000.00	262,000.00			262,000.00
7619	Other Authorized Interfund Tra	13,360.00	46,000.00			46,000.00
<b>Total for Fund 16, Expense accounts and Object 7000</b>		<b>93,360.00</b>	<b>308,000.00</b>	<b>.00</b>	<b>.00</b>	<b>308,000.00</b>
<b>Total for Org 001 - Sierra County Office of Education</b>		<b>2,759,547.00</b>	<b>3,448,453.00</b>	<b>1,003,328.78</b>	<b>1,495,310.86</b>	<b>949,813.36</b>



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

February 08, 2022

6:00pm Regular Session

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

Zoom videoconferencing was also available for the public.

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

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A. CALL TO ORDER

*Vice President CHRISTINA POTTER called the meeting to order at 6:02pm.*

B. ROLL CALL

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

ABSENT: *None*

C. APPROVAL OF AGENDA

*STANNARD/HALL*  
*5/0*

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Supplement to Annual Update for 2021-2022 Local Control Accountability Plan (LCAP)  
*BERARDI: Informational only. New supplemental mid-year report for LCAP.*
- b. Assignment of Kimberly Askew, Workability Coordinator, .125 FTE (5 hours weekly), effective January 14, 2022
- c. Nurse update  
*BERARDI: We have been seeking out a fully credentialed registered nurse for over two years now. Three applicants during that time – one pulled out their application, one did not qualify, one new recent application that is currently under review.*

2. Business Report

- a. Account Object Summary-Balance from 07/01/2021 to 01/31/2022

3. Staff Reports

*SELPA—BETHKE: Excited to have Kim Askew join us as Workability Coordinator and Lauren Jones as Behavior Analyst.*  
*ADULT ED—JACKSON: Not present.*

4. Board Member Reports

*None*

5. Public Comment

*MULTIPLE SPEAKERS AGAINST EXISTING MASK MANDATES AND ANY POTENTIAL FUTURE VACCINE MANDATES*

*MEGAN MESCHERY: Sierra Schools Foundation awarded nearly \$40K in grants for the winter grant cycle for programs at the Downieville and Loyaltown schools plus grants to Musica Sierra for music programs at the schools.*

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held January 11, 2022
2. Approval of Board Report-Checks Dated 01/01/2022 through 01/31/2022
3. Authorization to submit 2021-2022 Consolidated Application

*MOORE/HALL*

*5/0*

G. ACTION ITEMS

1. New Business

- a. Approval of the 2020-2021 Sierra County Office of Education Special Education School Accountability Report Card

*WRIGHT/HALL*

*5/0*

- b. Approval of utilizing AB 361 for meetings conducted through March 08, 2022

*\*\*This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing*

*\*\*AB 361 expires January 01, 2024*

*\*\*Zoom will be available for the public with or without utilizing AB 361*

*STANNARD/HALL*

*5/0*

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

*MOORE motioned to **table** the approval of policies to the next meeting in March.*

*Second by HALL.*

*5/0*

- c. 4217.3—Layoff/Rehire
  1. Administrative Regulation, *revisions*
- d. 6112—School Day
  1. Board Policy, *revisions*
  2. Administrative Regulation, *revisions*
- e. 6158—Independent Study
  1. Board Policy, *revisions*
  2. Administrative Regulation, *revisions*
- f. 6170.1—Transitional Kindergarten
  1. Board Policy, *revisions*
- g. 9320—Meetings and Notices
  1. Board Bylaw, *revisions*

H. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on March 08, 2022, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Masks are required for in-person attendance. Zoom videoconferencing will be available for the public.

2. Suggested Agenda Items

*None*

I. ADJOURN *at 6:46pm*

*STANNARD/HALL*

*5/0*

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Patty Hall, Clerk

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James Berardi, Superintendent  
Secretary to the County Board of Education

Checks Dated 02/01/2022 through 02/28/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016146	02/11/2022	AMAZON CAPITAL SERVICES	01-4300	INSTRUCTIONAL SUPPLIES	22.45	
				LAPTOP BACKPACK	16.82	
			01-4330	OFFICE SUPPLIES	27.86	67.13
00016147	02/11/2022	CIT	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00016148	02/11/2022	HEIDI BETHKE	01-4300	FACE SHIELD		21.64
00016149	02/11/2022	CADENCE TEAM, INC	01-5810	NETWORK SUPPORT	10,125.00	
			01-5899	NETWORK SUPPORT	1,125.00	11,250.00
00016150	02/11/2022	MICAH COHEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		1,935.00
00016151	02/11/2022	FEATHER RIVER PHYSICAL THERAPY	01-5810	PHYSICAL THERAPY SERVICES		467.12
00016152	02/11/2022	KELLI GROCK	01-5810	COUNSELING SERVICES		3,511.20
00016153	02/11/2022	HARBOR FREIGHT TOOLS	01-4300	SHOP CLASS SUPPLIES		295.02
00016154	02/11/2022	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		30.11
00016155	02/11/2022	DONITA KING	01-5810	COUNSELING SERVICES		1,504.80
00016156	02/11/2022	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	1,634.54	
			11-5500	ELECTRICAL SERVICE	541.05	2,175.59
00016157	02/11/2022	MOUNTAIN MESSENGER	11-4300	ADS		290.52
00016158	02/11/2022	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00016159	02/11/2022	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		7,637.00
00016160	02/11/2022	RAY MORGAN COMPANY	11-5600	COPIER/MAINTENANCE		31.52
00016161	02/11/2022	CAROLYN REES	01-5810	COVID TESTING SERVICES		750.00
00016162	02/11/2022	REMSA CENTER FOR INTEGRATED HEALTH CARE & COMMUNITY EDU	11-4300	CPR CARDS		6.00
00016163	02/11/2022	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES		165.47
00016164	02/11/2022	STUNTMASTERS INC.	01-5810	TUPE ASSEMBLY		2,295.00
00016165	02/11/2022	THE MASTER TEACHER	11-4300	ONLINE TRAINING		552.00
00016166	02/11/2022	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	2,874.00	
			76-9576	HEALTH INSURANCE	28,198.50	31,072.50
00016167	02/11/2022	U.S. BANK VOYAGER	01-4350	FUEL EXPENSE	133.70	
			01-5200	FUEL EXPENSE	107.21	
			01-5899	FUEL EXPENSE	33.66	274.57
00016168	02/28/2022	ALHAMBRA	11-4330	WATER SERVICE		27.92
00016169	02/28/2022	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES	39.76	
			11-4300	OFFICE SUPPLIES	58.65	98.41
00016170	02/28/2022	JENNA ARTAZ	01-5810	COUNSELING SERVICES		1,839.20
00016171	02/28/2022	AT&T	11-5900	PHONE		86.98
00016172	02/28/2022	CCSESA	01-5200	REGISTRATION		50.00
00016173	02/28/2022	RAY MORGAN COMPANY	01-5600	COPIER MAINT.		17.21
00016174	02/28/2022	SCHOOL SERV OF CALIFORNIA INC.	01-5200	WORKSHOP REGISTRATIONS	65.00	

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 02/01/2022 through 02/28/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016174	02/28/2022	SCHOOL SERV OF CALIFORNIA INC.	01-5899	WORKSHOP REGISTRATIONS	195.00	260.00
00016175	02/28/2022	SIERRA BOOSTER	11-5810	ADVERTISEMENT		24.75
00016176	02/28/2022	U.S. BANK	01-5200	CCSESA/ACSA MEETINGS	468.98	
			01-5899	CCSESA/ACSA MEETINGS	768.98	1,237.96
<b>Total Number of Checks</b>					<b>31</b>	<b>68,856.70</b>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	22	38,899.70
11	ADULT EDUCATION	11	1,758.50
76	Payroll Clearing	1	28,198.50
	Total Number of Checks	<b>31</b>	68,856.70
	Less Unpaid Sales Tax Liability		.00
	<b>Net (Check Amount)</b>		<b>68,856.70</b>

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

# Sierra County Office of Education



## Second Interim Budget 2021/22

March 8, 2022  
James Berardi/Superintendent

**Sierra County Office of Education**  
**2021-2022 Second Interim**  
**Actuals as of January 31, 2022**  
**Presented March 8, 2022**



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

**The Big Picture**

The January release of the Governor's 2021/22 state budget proposal provides funding for a cost of living adjustment (COLA) to address expenditure growth. It also addresses the immediate need to keep schools open safely. The COLA of 5.07% is to be applied in 2021/22.

The national economy continues to grow, but inflation, labor constraints, and supply and demand imbalances pose threats. The Consumer Price Index has increased by over 7%, we are experiencing a historic rise in inflation not seen in 30 years. The Federal Reserve signaled it will begin raising interest rates in an effort to curb inflation.



The proposed State Budget affects the multiyear projection factors. Currently projected COLAs for 2021/22 and 2022/23 have increased to 5.07% and 5.33% respectively. COVID-19 funding has assisted LEAs however is not projected to continue beyond 2021/22. CalSTRS and CalPERS will increase in 2022/23 to 19.10% and 26.10% respectively.

Despite the progress and opportunities available as a result of coming out of the pandemic situation, recommendations are cautious of future economic disruptions. High housing costs, a decline in population, a statewide minimum wage increase and key upcoming labor contract negotiations occurring in 2022 open the door to an uncertain extent and form of recovery that California will experience.



## **GENERAL FUND**

### **REVENUE**

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

### **Local Control Funding Formula**

LCFF State Revenue did not have a change since budget adoption.

### **Federal Revenue**

Federal Revenue has been reduced by (\$11,986) for the following reason:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• Special Education	(\$ 2,089)
• McKinney-Vento Homeless	(\$ 12,000)
• SRSA Grant	<u>\$ 2,103</u>
Net Change	<b>(\$ 11,986)</b>

### **State Revenue**

State Revenues increased by \$159,114 since the budget adoption for the following reasons:

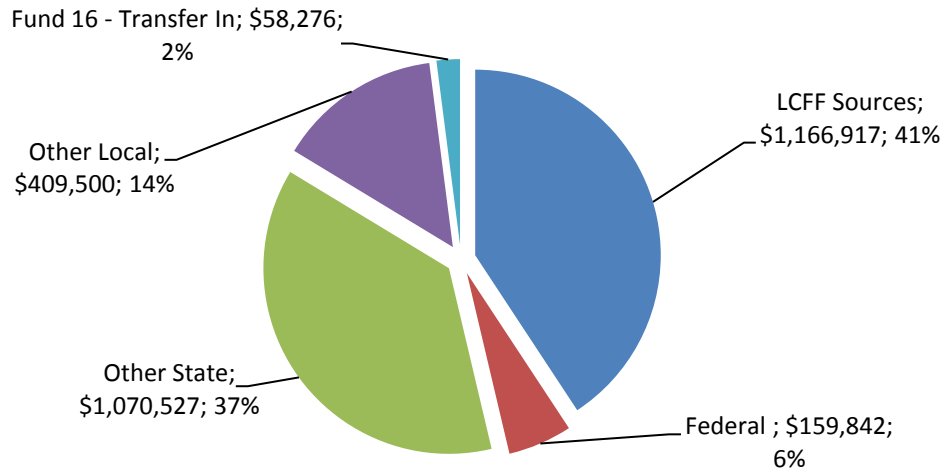
<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• Mandated/Other - Unrestricted	\$ 2,633
• State Lottery – Unrestricted	\$ 266
• State Lottery - Restricted	\$ 299
• Educator Effectiveness	\$ 10,340
• Special Education	\$ 40,094
• Foster Youth (RS7366)	(\$ 154)
• Foster Youth (RS7368) Direct Svcs	\$ 77,935
• ELO (RS7425)	(\$ 53,145)
• ELO – Para (RS7426)	(\$ 157)
• County Safe Schools	\$ 60,000
• CalOES SCIGP	<u>\$ 21,003</u>
Net Change	<b>\$159,114</b>

### **Local Revenue**

Local Revenue increased \$2,000 since the budget adoption for local tree sales.



## Total Resources \$2,865,062



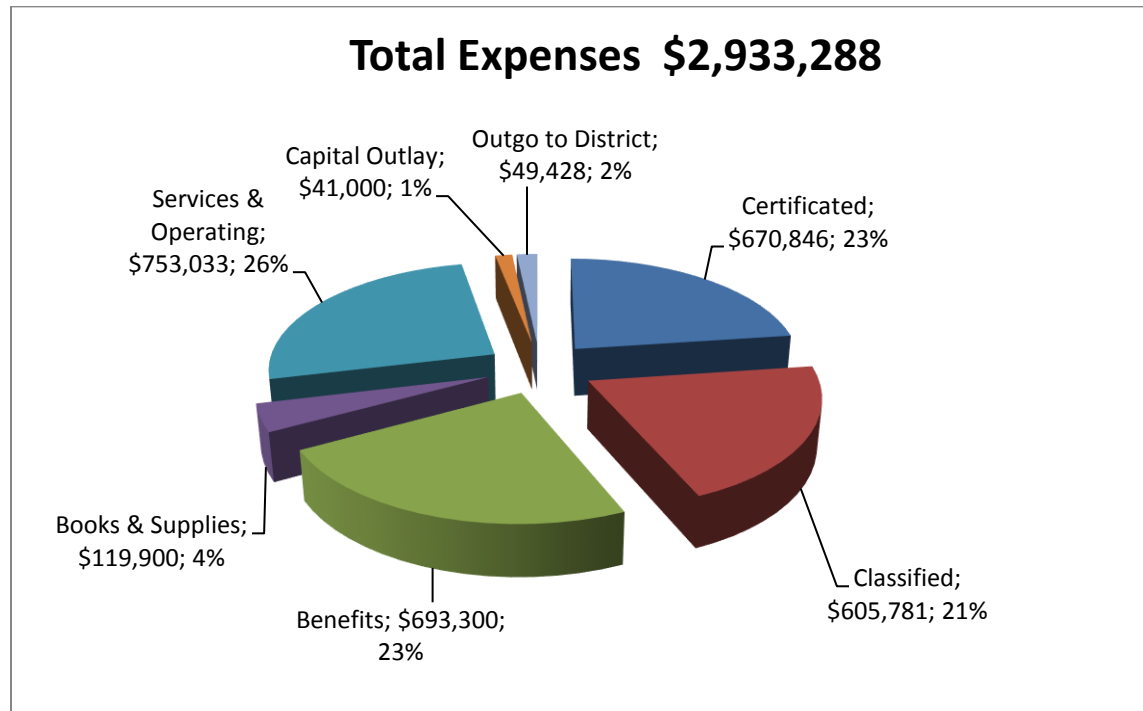
Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted Budget	2021-2022 Second Interim
LCFF Resources	\$ 851,039	\$1,004,442	\$1,360,567	\$1,166,917	\$1,166,917
Federal	158,912	153,833	164,529	171,828	159,842
Other State	634,134	789,338	906,883	911,413	1,070,527
Other Local	486,100	451,949	445,915	407,500	409,500
<b>Total</b>	<b>\$2,130,185</b>	<b>\$2,399,562</b>	<b>\$2,877,894</b>	<b>\$2,657,658</b>	<b>\$2,806,786</b>



## EXPENDITURES

### General Fund Expenditures

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



### Expenditures Comparison

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted Budget	2021-2022 Second Interim
Certificated	\$ 675,798	\$ 563,831	\$ 591,047	\$ 580,102	\$ 670,846
Classified	401,509	400,060	416,033	579,678	605,781
Benefits	553,278	511,330	556,890	592,153	693,300
Books & Supplies	35,460	33,156	24,326	75,206	119,900
Services & Operating	519,917	462,156	466,163	520,420	753,033
Capital Outlay	291,968	83,784	49,733	35,000	41,000
Other Outgo	47,204	19,958	-0-	49,428	49,428
<b>Total</b>	<b>\$2,525,134</b>	<b>2,074,275</b>	<b>2,104,192</b>	<b>2,431,987</b>	<b>2,933,288</b>

### Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2017-18 actuals	115,142
2018-19 actuals	(336,375)
2019-20 actuals	386,644
2020-21 actuals	829,630
2021-22 projected	(68,226)

**Projected Ending Fund Balance**

2017-18	\$2,846,059 actuals
2018-19	\$2,509,684 actuals
2019-20	\$2,896,329 actuals
2020-21	\$3,725,959 actuals
2021-22	\$3,585,507 projected

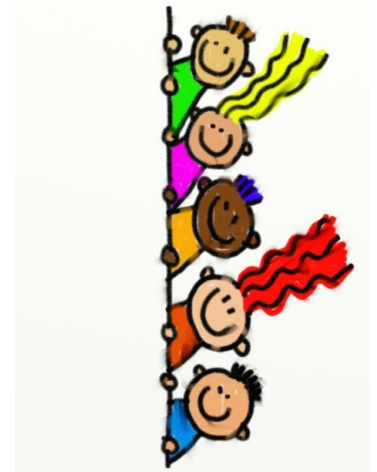
<b><u>Personnel</u></b>	<b><u>FTE</u></b>	
Certificated	6.50	} 23.56 FTE
Superintendent	.16	
Administrative	2.60	
Classified	11.30	
Confidential	3.00	

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

- Speech
- Occupational Therapy
- Adapted P.E.
- Public Nurse

**Comments**

1. COLA for 2021/22 is 5.07%
2. Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 19,534.50); Certificated employees hired effective 2017/18 hard capped at \$17,536; all other employees H/W is capped at \$17,536. H/W cost is \$237,461.
3. PERS rate increase from 20.7% to 22.91% for a projected annual cost of \$116,649.
4. STRS rate decrease from 16.15% to 16.92% for a projected annual cost of \$93,712.
5. Salaries and Benefits are approximately 71% of Revenue.
6. Reimburse Sierra-Plumas Joint USD to provide foster youth, business, curriculum, and technology services.
7. Forest Reserve Revenue budget is \$46,000.
8. Positive Certification
9. Projected ending cash balance: \$3,585,507



Gen Fund Budget Comparison Worksheet

	Year:	Unrestricted				Restricted				Total			
		21/22 Adopted Budget	21/22 Second Interim	Pos (Neg) Difference	% Change	21/22 Adopted Budget	21/22 Second Interim	Pos (Neg) Difference	% Change	21/22 Adopted Budget	21/22 Second Interim	Pos (Neg) Difference	% Change
<b>Revenues</b>													
LCFF Revenues	8010-8099	1,166,917	1,166,917	-	0.00%	-	-	-		1,166,917	1,166,917	-	0.00%
Federal Revenues	8100-8299	-	-	-		171,828	159,842	(11,986)	-6.98%	171,828	159,842	(11,986)	-6.98%
State Revenues	8300-8599	4,131	7,030	2,899	70.18%	907,282	1,063,497	156,215	17.22%	911,413	1,070,527	159,114	17.46%
Local Revenues	8600-8799	403,000	405,000	2,000	0.50%	4,500	4,500	-	0.00%	407,500	409,500	2,000	0.49%
<b>Total Revenues</b>		1,574,048	1,578,947	4,899	0.31%	1,083,610	1,227,839	144,229	13.31%	2,657,658	2,806,786	149,128	5.61%
<b>Expenditures</b>													
Certificated Salaries	1000-1999	249,766	276,209	26,443	10.59%	330,336	394,637	64,301	19.47%	580,102	670,846	90,744	15.64%
Classified Salaries	2000-2999	328,762	353,878	25,116	7.64%	250,916	251,903	987	0.39%	579,678	605,781	26,103	4.50%
Benefits & Taxes	3000-3999	299,753	363,057	63,304	21.12%	292,400	330,243	37,843	12.94%	592,153	693,300	101,147	17.08%
Materials & Supplies	4000-4999	29,652	44,875	15,223	51.34%	45,554	75,025	29,471	64.69%	75,206	119,900	44,694	59.43%
Operating Expenditures	5000-5999	300,232	396,285	96,053	31.99%	220,188	356,748	136,560	62.02%	520,420	753,033	232,613	44.70%
Capital Outlay	6000-6599	35,000	35,000	-	0.00%	-	6,000	6,000		35,000	41,000	6,000	17.14%
Other Outgo	7xxx's	24,428	24,428	-	0.00%	25,000	25,000	-	0.00%	49,428	49,428	-	0.00%
Other Outgo	7300-7399	(27,978)	(31,724)	(3,746)	13.39%	27,978	31,724	3,746	13.39%	-	-	-	
<b>Total Expenditures</b>		1,239,615	1,462,008	222,393	17.94%	1,192,372	1,471,280	278,908	23.39%	2,431,987	2,933,288	501,301	20.61%
<b>Rev less Exp</b>		334,433	116,939	(217,494)	-65.03%	(108,762)	(243,441)	(134,679)	123.83%	225,671	(126,502)	(352,173)	-156.06%
<b>Other Sources/Uses</b>													
Transfers In	8910-8979	20,331	58,276	37,945	186.64%	-	-	-		20,331	58,276	37,945	186.64%
Contributions	8980-8999	(108,762)	(180,225)	(71,463)	65.71%	108,762	180,225	71,463	65.71%	-	-	-	
Transfers Out	7610-7699	-	-	-		-	-	-		-	-	-	
<b>Total Other Sources</b>		(88,431)	(121,949)	(33,518)	37.90%	108,762	180,225	71,463	65.71%	20,331	58,276	37,945	186.64%
<b>Change in Fund Bal</b>		246,002	(5,010)	(251,012)	-102.04%	-	(63,216)	(63,216)		246,002	(68,226)	(314,228)	-127.73%
<b>Beg Fund Bal</b>		2,619,597	3,590,517	970,920	37.06%	-	63,216	63,216		2,619,597	3,653,733	1,034,136	39.48%
Adjustments		-	-	-		-	-	-		-	-	-	
Adj Beg Fund Bal		2,619,597	3,590,517	970,920	37.06%	-	63,216	63,216		2,619,597	3,653,733	1,034,136	39.48%
<b>End Fund Bal</b>		2,865,599	3,585,507	719,908	25.12%	-	-	-		2,865,599	3,585,507	719,908	25.12%
Non Spendable		500	500	-		-	-	-		500	500	-	
Restricted		-	-	-		-	-	-		-	-	-	
Committed		-	-	-		-	-	-		-	-	-	
OPEB		92,485	92,485	-		-	-	-		92,485	92,485	-	
Assigned		-	-	-		-	-	-		-	-	-	
Deferred Maintenance		-	-	-		-	-	-		-	-	-	
REU		328,000	395,000	67,000		-	-	-		328,000	395,000	67,000	
<b>Unassigned</b>		2,444,614	3,097,522	652,908	26.71%	-	-	-		2,444,614	3,097,522	652,908	26.71%

REU is: 13.5% 13.5%

Sierra County Office of Education  
2021/22 Second Interim Budget

1	Unrestricted certificated salaries increased by approx \$26k for COLA increases and COVID adjustments.
2	Unrestricted statutory and health benefits increased approx \$14k for STRS costs and approx \$49k for H&W changes.
3	Unrestricted M&S increased approx \$15k due to Prior Year Carryover in Unrestricted Lottery funding.
4	Unrestricted/Restricted Indirect Cost rate increases in budgeted expenditures.
5	Unrestricted funding transferred in increase approx \$38k for Forest Reserve funding.
6	Restricted State revenue increased approx \$10k for Educator Effectiveness, SpEd increased approx \$40k, Foster Youth Direct Services increased approx \$78k, ELO funding reduced approx (\$53k) for PY C/O, County Safe Schools funding increase approx \$60k, CalOES increase approx \$21k for PY C/O.
7	Restricted certificated salary changes increased approx \$82k for SpEd, reduced approx (\$7k) for TUPE, reduced approx (\$44k) for IPI/ELO, increased approx \$33k for Safe Schools program
8	Restricted benefits increased approx \$30k for H&W changes and approx \$8k for statutory benefits changes.
9	Restricted M&S increase for Small Rural Schools increased approx \$2k, restricted lottery increase approx \$4k, TUPE increased approx \$9k, IPI/ELO increased approx \$3k, CalOES increase approx \$11k.
10	Restricted Operating expenditures increased approx \$10k for Educator Effectiveness, SpEd increased approx \$41k, McKinney Vento reduced approx (\$8k), Foster Youth Direct Svcs increased approx \$76k, CalOES increase approx \$10k, Safe Schools increased approx \$6k, ELO increased approx \$1k.
11	Unrestricted contributions to the Restricted sources increased approx \$71k for SpEd services.
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## Multi Year Projection

		2021/22 <i>Budget</i>			2022/23 <i>MYP</i>			2023/24 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
<b>Revenues</b>										
LCFF Revenues	8010-8099	1,166,917	-	1,166,917	1,229,114	-	1,229,114	1,273,485	-	1,273,485
Federal Revenues	8100-8299	-	159,842	159,842	-	161,151	161,151	-	161,151	161,151
State Revenues	8300-8599	7,030	1,063,497	1,070,527	7,030	848,861	855,891	7,030	848,861	855,891
Local Revenues	8600-8799	405,000	4,500	409,500	405,000	4,500	409,500	405,000	4,500	409,500
Transfers In	8910-8979	58,276	-	58,276	58,276	-	58,276	58,276	-	58,276
Contributions	8980-8999	(180,225)	180,225	-	(429,201)	429,201	-	(450,781)	450,781	-
<b>Total Revenues</b>		<b>1,456,998</b>	<b>1,408,064</b>	<b>2,865,062</b>	<b>1,270,219</b>	<b>1,443,713</b>	<b>2,713,932</b>	<b>1,293,010</b>	<b>1,465,293</b>	<b>2,758,303</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	276,209	394,637	670,846	295,179	422,881	718,060	300,461	430,729	731,190
Classified Salaries	2000-2999	353,878	251,903	605,781	381,550	271,087	652,637	391,100	277,590	668,690
Benefits & Taxes	3000-3999	363,057	330,243	693,300	395,000	360,584	755,584	403,948	367,813	771,761
Materials & Supplies	4000-4999	44,875	75,025	119,900	44,875	62,852	107,727	44,875	62,852	107,727
Operating Expenditures	5000-5999	396,285	356,748	753,033	266,285	263,585	529,870	266,285	263,585	529,870
Capital Outlay	6000-6599	35,000	6,000	41,000	20,000	6,000	26,000	20,000	6,000	26,000
Other Outgo	7xxx's	24,428	25,000	49,428	24,428	25,000	49,428	24,428	25,000	49,428
Other Outgo	7300-7399	(31,724)	31,724	-	(31,724)	31,724	-	(31,724)	31,724	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>1,462,008</b>	<b>1,471,280</b>	<b>2,933,288</b>	<b>1,395,593</b>	<b>1,443,713</b>	<b>2,839,306</b>	<b>1,419,373</b>	<b>1,465,293</b>	<b>2,884,666</b>
<b>Rev less Exp</b>		(5,010)	(63,216)	(68,226)	(125,374)	-	(125,374)	(126,363)	-	(126,363)
<b>Change in Fund Bal</b>		<b>(5,010)</b>	<b>(63,216)</b>	<b>(68,226)</b>	<b>(125,374)</b>	<b>-</b>	<b>(125,374)</b>	<b>(126,363)</b>	<b>-</b>	<b>(126,363)</b>
<b>Beg Fund Bal</b>		3,590,517	63,216	3,653,733	3,585,507	-	3,585,507	3,460,133	-	3,460,133
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,590,517	63,216	3,653,733	3,585,507	-	3,585,507	3,460,133	-	3,460,133
<b>End Fund Bal</b>		<b>3,585,507</b>	<b>-</b>	<b>3,585,507</b>	<b>3,460,133</b>	<b>-</b>	<b>3,460,133</b>	<b>3,333,770</b>	<b>-</b>	<b>3,333,770</b>
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted		-	-	-	-	-	-	-	-	-
OPEB		92,485	-	92,485	92,485	-	92,485	92,485	-	92,485
Assigned		-	-	-	-	-	-	-	-	-
REU		395,000	-	395,000	395,000	-	395,000	395,000	-	395,000
Unassigned		3,097,522	-	3,097,522	2,972,148	-	3,064,633	2,845,785	-	2,938,270

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,166,917.00	1,166,917.00	1,066,379.37	1,166,917.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,131.00	4,131.00	4,990.22	7,030.00	2,899.00	70.2%
4) Other Local Revenue		8600-8799	403,000.00	403,000.00	24,782.32	405,000.00	2,000.00	0.5%
5) TOTAL REVENUES			1,574,048.00	1,574,048.00	1,096,151.91	1,578,947.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	249,766.00	249,766.00	145,966.02	276,209.00	(26,443.00)	-10.6%
2) Classified Salaries		2000-2999	328,762.00	328,762.00	180,795.41	353,878.00	(25,116.00)	-7.6%
3) Employee Benefits		3000-3999	299,753.00	299,753.00	196,293.12	363,057.00	(63,304.00)	-21.1%
4) Books and Supplies		4000-4999	29,652.00	29,652.00	4,781.90	44,875.00	(15,223.00)	-51.3%
5) Services and Other Operating Expenditures		5000-5999	300,232.00	300,232.00	110,059.38	396,285.00	(96,053.00)	-32.0%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	24,036.81	35,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(27,978.00)	(27,978.00)	(889.70)	(31,724.00)	3,746.00	-13.4%
9) TOTAL EXPENDITURES			1,239,615.00	1,239,615.00	661,042.94	1,462,008.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			334,433.00	334,433.00	435,108.97	116,939.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,331.00	20,331.00	0.00	58,276.00	37,945.00	186.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(108,762.00)	(108,762.00)	0.00	(180,225.00)	(71,463.00)	65.7%
4) TOTAL OTHER FINANCING SOURCES/USES			(88,431.00)	(88,431.00)	0.00	(121,949.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,002.00	246,002.00	435,108.97	(5,010.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,590,517.00	3,590,517.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		3,590,517.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,590,517.00		
2) Ending Balance, June 30 (E + F1e)			246,002.00	246,002.00		3,585,507.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		395,000.00		
Unassigned/Unappropriated Amount			153,017.00	153,017.00		3,097,522.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	915,333.00	915,333.00	910,404.00	915,333.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	113,421.00	183,496.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	63,998.00	63,998.00	40,406.57	63,998.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	2,147.80	2,809.00	0.00	0.0%
Prior Years' Taxes		8043	50.00	50.00	0.00	50.00	0.00	0.0%
Supplemental Taxes		8044	630.00	630.00	0.00	630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,166,917.00</b>	<b>1,166,917.00</b>	<b>1,066,379.37</b>	<b>1,166,917.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,166,917.00</b>	<b>1,166,917.00</b>	<b>1,066,379.37</b>	<b>1,166,917.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,067.00	1,067.00	3,294.00	3,500.00	2,433.00	228.0%
Lottery - Unrestricted and Instructional Materials		8560	3,064.00	3,064.00	1,498.22	3,330.00	266.00	8.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	198.00	200.00	200.00	New
<b>TOTAL OTHER STATE REVENUE</b>			4,131.00	4,131.00	4,990.22	7,030.00	2,899.00	70.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	19,266.15	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	368,000.00	0.00	368,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,000.00	5,000.00	5,516.17	7,000.00	2,000.00	40.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>403,000.00</b>	<b>403,000.00</b>	<b>24,782.32</b>	<b>405,000.00</b>	<b>2,000.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,574,048.00</b>	<b>1,574,048.00</b>	<b>1,096,151.91</b>	<b>1,578,947.00</b>	<b>4,899.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	104,696.00	104,696.00	61,365.07	123,280.00	(18,584.00)	-17.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	1,356.00	2,000.00	(2,000.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	145,070.00	145,070.00	83,244.95	150,929.00	(5,859.00)	-4.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>249,766.00</b>	<b>249,766.00</b>	<b>145,966.02</b>	<b>276,209.00</b>	<b>(26,443.00)</b>	<b>-10.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,839.00	12,839.00	4,768.79	10,651.00	2,188.00	17.0%
Classified Support Salaries		2200	26,664.00	26,664.00	10,582.03	31,207.00	(4,543.00)	-17.0%
Classified Supervisors' and Administrators' Salaries		2300	140,400.00	140,400.00	69,994.80	131,226.00	9,174.00	6.5%
Clerical, Technical and Office Salaries		2400	148,859.00	148,859.00	95,449.79	180,794.00	(31,935.00)	-21.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>328,762.00</b>	<b>328,762.00</b>	<b>180,795.41</b>	<b>353,878.00</b>	<b>(25,116.00)</b>	<b>-7.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	42,261.00	42,261.00	24,321.21	47,502.00	(5,241.00)	-12.4%
PERS		3201-3202	75,723.00	75,723.00	46,128.92	86,712.00	(10,989.00)	-14.5%
OASDI/Medicare/Alternative		3301-3302	28,649.00	28,649.00	16,329.46	30,855.00	(2,206.00)	-7.7%
Health and Welfare Benefits		3401-3402	108,180.00	108,180.00	80,580.67	157,167.00	(48,987.00)	-45.3%
Unemployment Insurance		3501-3502	7,307.00	7,307.00	1,690.12	3,227.00	4,080.00	55.8%
Workers' Compensation		3601-3602	21,944.00	21,944.00	11,554.24	21,905.00	39.00	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,889.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>299,753.00</b>	<b>299,753.00</b>	<b>196,293.12</b>	<b>363,057.00</b>	<b>(63,304.00)</b>	<b>-21.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	26,438.00	26,438.00	4,781.90	35,588.00	(9,150.00)	-34.8%
Noncapitalized Equipment		4400	3,214.00	3,214.00	0.00	9,287.00	(6,073.00)	-189.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>29,652.00</b>	<b>29,652.00</b>	<b>4,781.90</b>	<b>44,875.00</b>	<b>(15,223.00)</b>	<b>-51.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	7,000.00	1,081.87	5,455.00	1,545.00	22.1%
Dues and Memberships		5300	14,937.00	14,937.00	16,519.86	17,035.00	(2,098.00)	-14.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	104.12	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	260,295.00	260,295.00	87,188.08	355,795.00	(95,500.00)	-36.7%
Communications		5900	10,000.00	10,000.00	5,165.45	10,000.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>300,232.00</b>	<b>300,232.00</b>	<b>110,059.38</b>	<b>396,285.00</b>	<b>(96,053.00)</b>	<b>-32.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	24,038.81	20,000.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>35,000.00</b>	<b>35,000.00</b>	<b>24,038.81</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>24,428.00</b>	<b>24,428.00</b>	<b>0.00</b>	<b>24,428.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(27,978.00)	(27,978.00)	(889.70)	(31,724.00)	3,746.00	-13.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(27,978.00)</b>	<b>(27,978.00)</b>	<b>(889.70)</b>	<b>(31,724.00)</b>	<b>3,746.00</b>	<b>-13.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,239,615.00</b>	<b>1,239,615.00</b>	<b>661,042.94</b>	<b>1,462,008.00</b>	<b>(222,393.00)</b>	<b>-17.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,331.00	20,331.00	0.00	58,276.00	37,945.00	186.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>20,331.00</b>	<b>20,331.00</b>	<b>0.00</b>	<b>58,276.00</b>	<b>37,945.00</b>	<b>186.6%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(108,762.00)	(108,762.00)	0.00	(180,225.00)	(71,463.00)	65.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(108,762.00)</b>	<b>(108,762.00)</b>	<b>0.00</b>	<b>(180,225.00)</b>	<b>(71,463.00)</b>	<b>65.7%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(88,431.00)</b>	<b>(88,431.00)</b>	<b>0.00</b>	<b>(121,949.00)</b>	<b>(33,518.00)</b>	<b>37.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	171,828.00	171,828.00	4,000.00	159,842.00	(11,986.00)	-7.0%
3) Other State Revenue		8300-8599	907,282.00	907,282.00	328,653.65	1,063,497.00	156,215.00	17.2%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,083,610.00	1,083,610.00	330,653.65	1,227,839.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	330,336.00	330,336.00	157,964.81	394,637.00	(64,301.00)	-19.5%
2) Classified Salaries		2000-2999	250,916.00	250,916.00	97,171.38	251,903.00	(987.00)	-0.4%
3) Employee Benefits		3000-3999	292,400.00	292,400.00	108,889.99	330,243.00	(37,843.00)	-12.9%
4) Books and Supplies		4000-4999	45,554.00	45,554.00	18,175.25	75,025.00	(29,471.00)	-64.7%
5) Services and Other Operating Expenditures		5000-5999	220,188.00	220,188.00	77,794.39	356,748.00	(136,560.00)	-62.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	6,000.00	(6,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,978.00	27,978.00	889.70	31,724.00	(3,746.00)	-13.4%
9) TOTAL, EXPENDITURES			1,192,372.00	1,192,372.00	460,885.52	1,471,280.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(108,762.00)	(108,762.00)	(130,231.87)	(243,441.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	108,762.00	108,762.00	0.00	180,225.00	71,463.00	65.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			108,762.00	108,762.00	0.00	180,225.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(130,231.87)	(63,216.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		63,216.00	63,216.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		63,216.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		63,216.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	114,012.00	114,012.00	0.00	111,950.00	(2,062.00)	-1.8%
Special Education Discretionary Grants		8182	25,816.00	25,816.00	0.00	25,789.00	(27.00)	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	12,000.00	12,000.00	0.00	0.00	(12,000.00)	-100.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,000.00	20,000.00	4,000.00	22,103.00	2,103.00	10.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>171,828.00</b>	<b>171,828.00</b>	<b>4,000.00</b>	<b>159,842.00</b>	<b>(11,986.00)</b>	<b>-7.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	520,595.00	520,595.00	0.00	520,606.00	11.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	1,001.00	1,001.00	344.67	1,300.00	299.00	29.9%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	153,160.67	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	310,686.00	310,686.00	173,148.31	466,591.00	155,905.00	50.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>907,282.00</b>	<b>907,282.00</b>	<b>326,653.65</b>	<b>1,063,497.00</b>	<b>156,215.00</b>	<b>17.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,083,610.00</b>	<b>1,083,610.00</b>	<b>330,653.65</b>	<b>1,227,839.00</b>	<b>144,229.00</b>	<b>13.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	211,647.00	211,647.00	103,027.55	280,722.00	(69,075.00)	-32.6%
Certificated Pupil Support Salaries		1200	56,444.00	56,444.00	18,730.81	50,489.00	5,955.00	10.6%
Certificated Supervisors' and Administrators' Salaries		1300	62,245.00	62,245.00	36,206.45	63,426.00	(1,181.00)	-1.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>330,336.00</b>	<b>330,336.00</b>	<b>157,964.81</b>	<b>394,637.00</b>	<b>(64,301.00)</b>	<b>-19.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	147,768.00	147,768.00	58,005.75	147,554.00	214.00	0.1%
Classified Support Salaries		2200	14,246.00	14,246.00	30,638.03	59,097.00	(44,851.00)	-314.8%
Classified Supervisors' and Administrators' Salaries		2300	67,400.00	67,400.00	6,514.20	25,000.00	42,400.00	62.9%
Clerical, Technical and Office Salaries		2400	1,750.00	1,750.00	229.40	500.00	1,250.00	71.4%
Other Classified Salaries		2900	19,752.00	19,752.00	1,784.00	19,752.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>250,916.00</b>	<b>250,916.00</b>	<b>97,171.38</b>	<b>251,903.00</b>	<b>(987.00)</b>	<b>-0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	118,145.00	118,145.00	26,525.34	131,754.00	(13,609.00)	-11.5%
PERS		3201-3202	46,595.00	46,595.00	17,607.60	45,080.00	1,515.00	3.3%
OASDI/Medicare/Alternative		3301-3302	24,565.00	24,565.00	9,589.45	24,696.00	(131.00)	-0.5%
Health and Welfare Benefits		3401-3402	72,538.00	72,538.00	44,829.43	102,004.00	(29,466.00)	-40.6%
Unemployment Insurance		3501-3502	6,570.00	6,570.00	1,337.11	3,813.00	2,757.00	42.0%
Workers' Compensation		3601-3602	23,987.00	23,987.00	9,001.06	22,896.00	1,091.00	4.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>292,400.00</b>	<b>292,400.00</b>	<b>108,889.99</b>	<b>330,243.00</b>	<b>(37,843.00)</b>	<b>-12.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,001.00	1,001.00	0.00	4,773.00	(3,772.00)	-376.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	38,353.00	38,353.00	18,175.25	53,585.00	(15,232.00)	-39.7%
Noncapitalized Equipment		4400	6,200.00	6,200.00	0.00	16,667.00	(10,467.00)	-168.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>45,554.00</b>	<b>45,554.00</b>	<b>18,175.25</b>	<b>75,025.00</b>	<b>(29,471.00)</b>	<b>-64.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	7,500.00	6,800.15	54,903.00	(47,403.00)	-632.0%
Dues and Memberships		5300	2,004.00	2,004.00	1,244.20	2,023.00	(19.00)	-0.9%
Insurance		5400-5450	15,000.00	15,000.00	17,361.50	15,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,500.00	7,500.00	1,832.09	7,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	205.62	1,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	146,184.00	146,184.00	46,533.50	231,822.00	(85,638.00)	-58.6%
Communications		5900	500.00	500.00	3,817.33	4,000.00	(3,500.00)	-700.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>220,188.00</b>	<b>220,188.00</b>	<b>77,794.39</b>	<b>356,748.00</b>	<b>(136,560.00)</b>	<b>-62.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	6,000.00	(6,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>(6,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	27,978.00	27,978.00	889.70	31,724.00	(3,746.00)	-13.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>27,978.00</b>	<b>27,978.00</b>	<b>889.70</b>	<b>31,724.00</b>	<b>(3,746.00)</b>	<b>-13.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,192,372.00</b>	<b>1,192,372.00</b>	<b>460,885.52</b>	<b>1,471,280.00</b>	<b>(278,908.00)</b>	<b>-23.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	108,762.00	108,762.00	0.00	180,225.00	71,463.00	65.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>108,762.00</b>	<b>108,762.00</b>	<b>0.00</b>	<b>180,225.00</b>	<b>71,463.00</b>	<b>65.7%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>108,762.00</b>	<b>108,762.00</b>	<b>0.00</b>	<b>180,225.00</b>	<b>(71,463.00)</b>	<b>65.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,166,917.00	1,166,917.00	1,066,379.37	1,166,917.00	0.00	0.0%
2) Federal Revenue		8100-8299	171,828.00	171,828.00	4,000.00	159,842.00	(11,986.00)	-7.0%
3) Other State Revenue		8300-8599	911,413.00	911,413.00	331,643.87	1,070,527.00	159,114.00	17.5%
4) Other Local Revenue		8600-8799	407,500.00	407,500.00	24,782.32	409,500.00	2,000.00	0.5%
5) TOTAL, REVENUES			2,657,658.00	2,657,658.00	1,426,805.56	2,806,786.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	580,102.00	580,102.00	303,930.83	670,846.00	(90,744.00)	-15.8%
2) Classified Salaries		2000-2999	579,678.00	579,678.00	277,966.79	605,781.00	(26,103.00)	-4.5%
3) Employee Benefits		3000-3999	592,153.00	592,153.00	305,183.11	693,300.00	(101,147.00)	-17.1%
4) Books and Supplies		4000-4999	75,206.00	75,206.00	22,957.15	119,900.00	(44,694.00)	-59.4%
5) Services and Other Operating Expenditures		5000-5999	520,420.00	520,420.00	187,853.77	753,033.00	(232,613.00)	-44.7%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	24,036.81	41,000.00	(6,000.00)	-17.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,428.00	49,428.00	0.00	49,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,431,987.00	2,431,987.00	1,121,928.46	2,933,288.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			225,671.00	225,671.00	304,877.10	(128,502.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,331.00	20,331.00	0.00	58,276.00	37,945.00	186.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,331.00	20,331.00	0.00	58,276.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,002.00	246,002.00	304,877.10	(68,226.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,653,733.00	3,653,733.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		3,653,733.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,653,733.00		
2) Ending Balance, June 30 (E + F1e)			246,002.00	246,002.00		3,585,507.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		395,000.00		
Unassigned/Unappropriated Amount		9790	153,017.00	153,017.00		3,097,522.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	915,333.00	915,333.00	910,404.00	915,333.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	113,421.00	183,496.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	63,998.00	63,998.00	40,406.57	63,998.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	2,147.80	2,809.00	0.00	0.0%
Prior Years' Taxes		8043	50.00	50.00	0.00	50.00	0.00	0.0%
Supplemental Taxes		8044	630.00	630.00	0.00	630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,166,917.00</b>	<b>1,166,917.00</b>	<b>1,066,379.37</b>	<b>1,166,917.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,166,917.00</b>	<b>1,166,917.00</b>	<b>1,066,379.37</b>	<b>1,166,917.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	114,012.00	114,012.00	0.00	111,950.00	(2,062.00)	-1.8%
Special Education Discretionary Grants		8182	25,816.00	25,816.00	0.00	25,789.00	(27.00)	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	12,000.00	12,000.00	0.00	0.00	(12,000.00)	-100.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,000.00	20,000.00	4,000.00	22,103.00	2,103.00	10.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>171,828.00</b>	<b>171,828.00</b>	<b>4,000.00</b>	<b>159,842.00</b>	<b>(11,986.00)</b>	<b>-7.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	520,595.00	520,595.00	0.00	520,606.00	11.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,067.00	1,067.00	3,294.00	3,500.00	2,433.00	228.0%
Lottery - Unrestricted and Instructional Materials		8560	4,065.00	4,065.00	1,842.89	4,630.00	565.00	13.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	153,160.67	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	310,686.00	310,686.00	173,346.31	466,791.00	156,105.00	50.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>911,413.00</b>	<b>911,413.00</b>	<b>331,643.87</b>	<b>1,070,527.00</b>	<b>159,114.00</b>	<b>17.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	19,268.15	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	368,000.00	0.00	368,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	9,500.00	9,500.00	6,516.17	11,500.00	2,000.00	21.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>407,500.00</b>	<b>407,500.00</b>	<b>24,782.32</b>	<b>409,500.00</b>	<b>2,000.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,657,658.00</b>	<b>2,657,658.00</b>	<b>1,426,805.56</b>	<b>2,806,786.00</b>	<b>149,128.00</b>	<b>5.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	316,343.00	316,343.00	164,392.62	404,002.00	(87,659.00)	-27.7%
Certificated Pupil Support Salaries		1200	56,444.00	56,444.00	20,086.81	52,489.00	3,955.00	7.0%
Certificated Supervisors' and Administrators' Salaries		1300	207,315.00	207,315.00	119,451.40	214,355.00	(7,040.00)	-3.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>580,102.00</b>	<b>580,102.00</b>	<b>303,930.83</b>	<b>670,846.00</b>	<b>(90,744.00)</b>	<b>-15.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	160,607.00	160,607.00	62,774.54	158,205.00	2,402.00	1.5%
Classified Support Salaries		2200	40,910.00	40,910.00	41,220.06	90,304.00	(49,394.00)	-120.7%
Classified Supervisors' and Administrators' Salaries		2300	207,800.00	207,800.00	76,509.00	156,226.00	51,574.00	24.8%
Clerical, Technical and Office Salaries		2400	150,609.00	150,609.00	95,679.19	181,294.00	(30,685.00)	-20.4%
Other Classified Salaries		2900	19,752.00	19,752.00	1,784.00	19,752.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>579,678.00</b>	<b>579,678.00</b>	<b>277,966.79</b>	<b>605,781.00</b>	<b>(26,103.00)</b>	<b>-4.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	160,406.00	160,406.00	50,846.55	179,256.00	(18,850.00)	-11.8%
PERS		3201-3202	122,318.00	122,318.00	63,736.52	131,792.00	(9,474.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	53,214.00	53,214.00	25,918.91	55,551.00	(2,337.00)	-4.4%
Health and Welfare Benefits		3401-3402	180,718.00	180,718.00	125,410.10	259,171.00	(78,453.00)	-43.4%
Unemployment Insurance		3501-3502	13,877.00	13,877.00	3,027.23	7,040.00	6,837.00	49.3%
Workers' Compensation		3601-3602	45,931.00	45,931.00	20,555.30	44,801.00	1,130.00	2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,889.00	15,889.00	15,688.50	15,689.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>592,153.00</b>	<b>592,153.00</b>	<b>305,183.11</b>	<b>693,300.00</b>	<b>(101,147.00)</b>	<b>-17.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,001.00	1,001.00	0.00	4,773.00	(3,772.00)	-376.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	64,791.00	64,791.00	22,957.15	89,173.00	(24,382.00)	-37.6%
Noncapitalized Equipment		4400	9,414.00	9,414.00	0.00	25,954.00	(16,540.00)	-175.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>75,206.00</b>	<b>75,206.00</b>	<b>22,957.15</b>	<b>119,900.00</b>	<b>(44,694.00)</b>	<b>-59.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	14,500.00	14,500.00	7,882.02	60,358.00	(45,858.00)	-316.3%
Dues and Memberships		5300	16,941.00	16,941.00	17,764.06	19,058.00	(2,117.00)	-12.5%
Insurance		5400-5450	15,000.00	15,000.00	17,361.50	15,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,500.00	14,500.00	1,832.09	14,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	309.74	2,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	406,479.00	406,479.00	133,721.58	587,617.00	(181,138.00)	-44.6%
Communications		5900	10,500.00	10,500.00	8,982.78	14,000.00	(3,500.00)	-33.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>520,420.00</b>	<b>520,420.00</b>	<b>187,853.77</b>	<b>753,033.00</b>	<b>(232,613.00)</b>	<b>-44.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	24,036.81	26,000.00	(6,000.00)	-30.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>35,000.00</b>	<b>35,000.00</b>	<b>24,036.81</b>	<b>41,000.00</b>	<b>(6,000.00)</b>	<b>-17.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>49,428.00</b>	<b>49,428.00</b>	<b>0.00</b>	<b>49,428.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,431,987.00</b>	<b>2,431,987.00</b>	<b>1,121,928.46</b>	<b>2,933,288.00</b>	<b>(501,301.00)</b>	<b>-20.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,331.00	20,331.00	0.00	58,276.00	37,945.00	186.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>20,331.00</b>	<b>20,331.00</b>	<b>0.00</b>	<b>58,276.00</b>	<b>37,945.00</b>	<b>186.6%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>20,331.00</b>	<b>20,331.00</b>	<b>0.00</b>	<b>58,276.00</b>	<b>(37,945.00)</b>	<b>186.6%</b>

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
Total, Restricted Balance		<u>0.00</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	31,025.00	31,025.00	New
3) Other State Revenue		8300-8599	234,200.00	234,200.00	63,488.00	286,039.00	51,839.00	22.1%
4) Other Local Revenue		8600-8799	0.00	0.00	2,402.00	2,700.00	2,700.00	New
<b>5) TOTAL REVENUES</b>			<b>234,200.00</b>	<b>234,200.00</b>	<b>65,890.00</b>	<b>319,764.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	101,715.00	101,715.00	74,924.84	177,514.00	(75,799.00)	-74.5%
2) Classified Salaries		2000-2999	3,143.00	3,143.00	13,010.71	30,843.00	(27,700.00)	-881.3%
3) Employee Benefits		3000-3999	42,881.00	42,881.00	27,782.37	88,197.00	(25,316.00)	-59.0%
4) Books and Supplies		4000-4999	27,700.00	27,700.00	14,236.96	63,357.00	(35,657.00)	-128.7%
5) Services and Other Operating Expenditures		5000-5999	38,800.00	38,800.00	22,029.34	40,900.00	(2,100.00)	-5.4%
6) Capital Outlay		6000-6999	12,990.00	12,990.00	6,500.00	49,064.00	(36,074.00)	-277.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			<b>227,229.00</b>	<b>227,229.00</b>	<b>158,484.22</b>	<b>429,875.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>6,971.00</b>	<b>6,971.00</b>	<b>(92,594.22)</b>	<b>(110,111.00)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,971.00	6,971.00	0.00	12,276.00	(5,305.00)	-76.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>(6,971.00)</b>	<b>(6,971.00)</b>	<b>0.00</b>	<b>(12,276.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(92,594.22)	(122,387.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		122,387.00	122,387.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		122,387.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		122,387.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	31,025.00	31,025.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,025.00</b>	<b>31,025.00</b>	<b>New</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	229,000.00	229,000.00	63,488.00	280,839.00	51,839.00	22.8%
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>234,200.00</b>	<b>234,200.00</b>	<b>63,488.00</b>	<b>286,039.00</b>	<b>51,839.00</b>	<b>22.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,402.00	2,700.00	2,700.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>2,402.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>234,200.00</b>	<b>234,200.00</b>	<b>65,890.00</b>	<b>319,764.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	14,398.71	73,755.00	(73,755.00)	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,715.00	101,715.00	60,526.13	103,759.00	(2,044.00)	-2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>101,715.00</b>	<b>101,715.00</b>	<b>74,924.84</b>	<b>177,514.00</b>	<b>(75,799.00)</b>	<b>-74.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	2,842.00	(2,842.00)	New
Classified Support Salaries		2200	3,143.00	3,143.00	0.00	1,326.00	1,817.00	57.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	13,010.71	26,675.00	(26,675.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,143.00</b>	<b>3,143.00</b>	<b>13,010.71</b>	<b>30,843.00</b>	<b>(27,700.00)</b>	<b>-881.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	22,410.00	22,410.00	11,086.52	34,575.00	(12,165.00)	-54.3%
PERS		3201-3202	720.00	720.00	2,980.74	7,066.00	(6,346.00)	-881.4%
OASDI/Medicare/Alternative		3301-3302	1,716.00	1,716.00	2,664.69	5,175.00	(3,459.00)	-201.6%
Health and Welfare Benefits		3401-3402	12,767.00	12,767.00	7,468.30	12,893.00	(126.00)	-1.0%
Unemployment Insurance		3501-3502	1,290.00	1,290.00	439.70	1,042.00	248.00	19.2%
Workers' Compensation		3601-3602	3,978.00	3,978.00	3,142.42	7,448.00	(3,468.00)	-87.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>42,881.00</b>	<b>42,881.00</b>	<b>27,782.37</b>	<b>68,197.00</b>	<b>(25,316.00)</b>	<b>-59.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,500.00	8,500.00	2,796.47	6,500.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	16,000.00	16,000.00	1,949.99	38,136.00	(22,136.00)	-136.4%
Noncapitalized Equipment		4400	5,200.00	5,200.00	9,490.50	18,721.00	(13,521.00)	-260.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>27,700.00</b>	<b>27,700.00</b>	<b>14,236.96</b>	<b>63,357.00</b>	<b>(35,657.00)</b>	<b>-128.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	7,500.00	925.93	7,500.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,183.40	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,200.00	4,200.00	(577.52)	4,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	840.80	2,600.00	(100.00)	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,100.00	18,100.00	19,451.71	23,800.00	(5,500.00)	-30.4%
Communications		5900	5,000.00	5,000.00	205.02	1,500.00	3,500.00	70.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>38,800.00</b>	<b>38,800.00</b>	<b>22,029.34</b>	<b>40,900.00</b>	<b>(2,100.00)</b>	<b>-5.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,380.00	6,380.00	6,500.00	6,500.00	(120.00)	-1.9%
Equipment		6400	6,610.00	6,610.00	0.00	42,564.00	(35,954.00)	-543.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>12,990.00</b>	<b>12,990.00</b>	<b>6,500.00</b>	<b>49,064.00</b>	<b>(36,074.00)</b>	<b>-277.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>227,229.00</b>	<b>227,229.00</b>	<b>158,484.22</b>	<b>429,875.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,971.00	6,971.00	0.00	12,276.00	(5,305.00)	-76.1%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>6,971.00</b>	<b>6,971.00</b>	<b>0.00</b>	<b>12,276.00</b>	<b>(5,305.00)</b>	<b>-76.1%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(6,971.00)</b>	<b>(6,971.00)</b>	<b>0.00</b>	<b>(12,276.00)</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	93,360.00	93,360.00	0.00	308,000.00	214,640.00	229.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			93,360.00	93,360.00	0.00	308,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	80,000.00	80,000.00	0.00	262,000.00	(182,000.00)	-227.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,000.00	80,000.00	0.00	262,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			13,360.00	13,360.00	0.00	46,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,360.00	13,360.00	0.00	46,000.00	(32,640.00)	-244.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,360.00)	(13,360.00)	0.00	(46,000.00)		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	13,360.00	13,360.00	0.00	46,000.00	32,640.00	244.3%
Pass-Through Revenues From Federal Sources		8267	80,000.00	80,000.00	0.00	262,000.00	182,000.00	227.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>93,360.00</b>	<b>93,360.00</b>	<b>0.00</b>	<b>308,000.00</b>	<b>214,640.00</b>	<b>229.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>93,360.00</b>	<b>93,360.00</b>	<b>0.00</b>	<b>308,000.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	80,000.00	80,000.00	0.00	262,000.00	(182,000.00)	-227.5%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>262,000.00</b>	<b>(182,000.00)</b>	<b>-227.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>262,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	13,360.00	13,360.00	0.00	46,000.00	(32,640.00)	-244.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>13,360.00</b>	<b>13,360.00</b>	<b>0.00</b>	<b>46,000.00</b>	<b>(32,640.00)</b>	<b>-244.3%</b>

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	409.30	409.30	409.30	409.30	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	409.30	409.30	409.30	409.30	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	4.64	4.64	4.64	4.64	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.43	0.43	0.43	0.43	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	15.36	15.36	15.36	15.36	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	20.43	20.43	20.43	20.43	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	429.73	429.73	429.73	429.73	0.00	0%
<b>7. Adults In Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.64	4.64	4.64	4.64	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.43	0.43	0.43	0.43	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	15.36	15.36	15.36	15.36	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	20.43	20.43	20.43	20.43	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	20.43	20.43	20.43	20.43	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	16.26	16.26	16.26	16.26	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

		Beginning Balance IRK Draft	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
9110										
<b>A. BEGINNING CASH</b>			2,959,492.61	2,845,905.00	3,121,827.19	3,259,089.39	3,202,279.24	3,131,846.58	3,095,007.93	3,234,466.38
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			399,724.00	184,381.00	127,670.00	0.00	184,380.00	127,670.00	0.00
Property Taxes	8020-8079							42,554.37		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299								4,000.00	0.00
Other State Revenue	8300-8599				98,959.00	14,758.79	60,000.00	3,294.00	154,632.08	0.00
Other Local Revenue	8600-8799		6,636.64	2,335.85	6,880.35	5,853.23	2,769.67	0.00	308.58	920.00
Interfund Transfers In	8910-8929							0.00		
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			6,636.64	402,059.85	290,220.35	148,282.02	62,789.67	230,228.37	286,608.66	920.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		22,633.20	20,125.50	48,402.14	50,129.98	49,153.64	61,991.01	51,495.36	51,817.22
Classified Salaries	2000-2999		25,408.84	25,502.57	43,165.57	37,641.23	41,253.36	60,415.29	44,579.93	46,570.62
Employee Benefits	3000-3999		39,092.72	22,594.79	46,127.01	45,274.47	45,896.90	58,658.82	49,538.40	49,825.92
Books and Supplies	4000-4999			462.98	809.96	4,292.70	6,397.00	9,944.11	1,050.40	722.72
Services	5000-5999		16,107.53	60,343.12	16,897.46	33,578.63	4,535.68	46,646.98	9,744.37	35,404.56
Capital Outlay	6000-6599							24,036.81	0.00	0.00
Other Outgo	7000-7499								0.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			103,242.29	129,028.96	155,402.14	170,917.01	147,236.58	259,693.02	156,408.46	184,341.04
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(600.00)								
Accounts Receivable	9200-9299	(928,104.21)	1,543.88	5,000.00	1,200.00	9,378.28	20,806.00	0.00	15,528.00	15,104.35
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		(928,704.21)	1,543.88	5,000.00	1,200.00	9,378.26	20,806.00	0.00	15,528.00	15,104.35
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(51,209.54)	18,525.84	2,108.70	(1,243.99)	43,553.42	6,771.75	7,374.00	6,269.75	708.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(111,027.13)								
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00			
<b>SUBTOTAL</b>		(162,236.67)	18,525.84	2,108.70	(1,243.99)	43,553.42	6,771.75	7,374.00	6,269.75	708.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(766,467.54)	(16,981.96)	2,891.30	2,443.99	(34,175.16)	14,034.25	(7,374.00)	9,258.25	14,396.35
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(113,587.61)	275,922.19	137,262.20	(56,810.15)	(70,432.66)	(36,838.65)	139,458.45	(169,024.69)
<b>F. ENDING CASH (A + E)</b>			2,845,905.00	3,121,827.19	3,259,089.39	3,202,279.24	3,131,846.58	3,095,007.93	3,234,466.38	3,065,441.69
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110								
<b>A. BEGINNING CASH</b>		<b>3,065,441.69</b>	<b>3,282,323.44</b>	<b>3,233,507.51</b>	<b>3,627,285.22</b>				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	75,004.00				1,098,829.00	1,098,829.00
Property Taxes	8020-8079		0.00	25,533.63				68,088.00	68,088.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	25,600.00	69,500.00	56,000.00	4,742.00			159,842.00	159,842.00
Other State Revenue	8300-8599	37,580.00	49,319.00	260,217.21	391,766.92			1,070,527.00	1,070,527.00
Other Local Revenue	8600-8799	83,000.00	96,750.00	145,000.00	59,047.68			409,500.00	409,500.00
Interfund Transfers In	8910-8929		43,500.00	0.00	14,776.00			58,276.00	58,276.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>146,180.00</b>	<b>259,069.00</b>	<b>561,754.84</b>	<b>470,332.60</b>	<b>0.00</b>	<b>0.00</b>	<b>2,865,062.00</b>	<b>2,865,062.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	78,750.00	77,500.00	86,750.00	72,097.95			670,846.00	670,846.00
Classified Salaries	2000-2999	69,750.00	68,200.00	67,800.00	75,493.59			605,781.00	605,781.00
Employee Benefits	3000-3999	85,250.00	85,550.00	87,500.00	79,990.97			693,300.00	693,300.00
Books and Supplies	4000-4999	42,200.00	35,950.00	11,175.77	6,894.36			119,900.00	119,900.00
Services	5000-5999	32,850.00	114,750.00	120,700.00	239,417.58	22,057.09		753,033.00	753,033.00
Capital Outlay	6000-6599	7,500.00		2,463.19	7,000.00			41,000.00	41,000.00
Other Outgo	7000-7499		19,960.00		29,468.00			49,428.00	49,428.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>316,300.00</b>	<b>401,910.00</b>	<b>376,388.96</b>	<b>510,362.45</b>	<b>22,057.09</b>	<b>0.00</b>	<b>2,933,288.00</b>	<b>2,933,288.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				600.00			600.00	
Accounts Receivable	9200-9299	365,750.00	94,025.07	196,805.65	202,963.00			928,104.21	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		<b>365,750.00</b>	<b>94,025.07</b>	<b>196,805.65</b>	<b>203,563.00</b>	<b>0.00</b>	<b>0.00</b>	<b>928,704.21</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(21,251.75)		(11,606.18)				51,209.54	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				111,027.13			111,027.13	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		<b>(21,251.75)</b>	<b>0.00</b>	<b>(11,606.18)</b>	<b>111,027.13</b>	<b>0.00</b>	<b>0.00</b>	<b>162,236.67</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>387,001.75</b>	<b>94,025.07</b>	<b>208,411.83</b>	<b>92,535.87</b>	<b>0.00</b>	<b>0.00</b>	<b>766,467.54</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>216,881.75</b>	<b>(48,815.93)</b>	<b>393,777.71</b>	<b>52,506.02</b>	<b>(22,057.09)</b>	<b>0.00</b>	<b>698,241.54</b>	<b>(68,226.00)</b>
<b>F. ENDING CASH (A + E)</b>		<b>3,282,323.44</b>	<b>3,233,507.51</b>	<b>3,627,285.22</b>	<b>3,679,791.24</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								<b>3,657,734.15</b>	



		Beginning Balance (Roll Over)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		9110								
<b>A. BEGINNING CASH</b>			3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019								
Property Taxes		8020-8079								
Miscellaneous Funds		8080-8099								
Federal Revenue		8100-8299								
Other State Revenue		8300-8599								
Other Local Revenue		8600-8799								
Interfund Transfers In		8910-8929								
All Other Financing Sources		8930-8979								
<b>TOTAL RECEIPTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries		1000-1999								
Classified Salaries		2000-2999								
Employee Benefits		3000-3999								
Books and Supplies		4000-4999								
Services		5000-5999								
Capital Outlay		6000-6599								
Other Outgo		7000-7499								
Interfund Transfers Out		7600-7629								
All Other Financing Uses		7630-7699								
<b>TOTAL DISBURSEMENTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury		9111-9199								
Accounts Receivable		9200-9299								
Due From Other Funds		9310								
Stores		9320								
Prepaid Expenditures		9330								
Other Current Assets		9340								
Deferred Outflows of Resources		9490								
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable		9500-9599								
Due To Other Funds		9610								
Current Loans		9640								
Unearned Revenues		9650								
Deferred Inflows of Resources		9690								
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing		9910								
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>			3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110								
A. BEGINNING CASH		3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,679,791.24	3,679,791.24	3,679,791.24	3,679,791.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,679,791.24	

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

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

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 08, 2022 Signed: \_\_\_\_\_  
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

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

Contact person for additional information on the interim report:

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

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.	X	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,933,288.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	338,529.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	41,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	233,631.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				274,631.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,320,128.00

		2021-22 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,507,332.43	150,733,243.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,507,332.43	150,733,243.00
B. Required effort (Line A.2 times 90%)	1,356,599.19	135,659,918.70
C. Current year expenditures (Line I.E and Line II.B)	2,320,128.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	135,659,918.70
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	100.00%

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

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



**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 186,086.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,783,841.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.43%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	68,170.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	130,564.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,689.88
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)	204,423.88
9. Carry-Forward Adjustment (Part IV, Line F)	68,512.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	272,936.28

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,057,977.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	376,194.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	316,365.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	25,444.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	74,709.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,995.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	541,141.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	141,748.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	48,863.12
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)	380,811.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,979,247.12

**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) 6.86%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 9.16%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>204,423.88</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(22,636.58)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(19,726.54)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.14%) times Part III, Line B19); zero if negative	<u>68,512.40</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.14%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.14%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>68,512.40</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>68,512.40</u>

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3310	245,013.00	3,408.00	1.39%
01	3315	61,785.00	614.00	0.99%
01	3327	4,466.00	140.00	3.13%
01	3345	970.00	30.00	3.09%
01	6500	501,744.00	14,969.00	2.98%
01	6520	19,392.00	608.00	3.14%
01	6536	6,870.00	215.00	3.13%
01	6537	30,904.00	970.00	3.14%
01	6546	22,345.00	697.00	3.12%
01	6680	30,894.00	964.00	3.12%
01	6685	36,359.00	1,141.00	3.14%
01	7366	86,085.00	2,703.00	3.14%
01	7368	75,563.00	2,372.00	3.14%
01	7422	34,022.00	1,068.00	3.14%
01	7428	58,175.00	1,825.00	3.14%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)</b>						
		16.26	0.00%	16.26	0.00%	16.26
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	1,166,917.00	5.33%	1,229,114.00	3.61%	1,273,485.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,030.00	0.00%	7,030.00	0.00%	7,030.00
4. Other Local Revenues	8600-8799	405,000.00	0.00%	405,000.00	0.00%	405,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	58,276.00	0.00%	58,276.00	0.00%	58,276.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(180,225.00)	138.15%	(429,201.00)	5.03%	(450,781.00)
6. Total (Sum lines A1 thru A5c)		1,456,998.00	-12.82%	1,270,219.00	1.79%	1,293,010.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				276,209.00		295,179.00
b. Step & Column Adjustment				4,927.00		5,282.00
c. Cost-of-Living Adjustment				14,043.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	276,209.00	6.87%	295,179.00	1.79%	300,461.00
<b>2. Classified Salaries</b>						
a. Base Salaries				353,878.00		381,550.00
b. Step & Column Adjustment				8,850.00		9,550.00
c. Cost-of-Living Adjustment				18,822.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	353,878.00	7.82%	381,550.00	2.50%	391,100.00
3. Employee Benefits	3000-3999	363,057.00	8.80%	395,000.00	2.27%	403,948.00
4. Books and Supplies	4000-4999	44,875.00	0.00%	44,875.00	0.00%	44,875.00
5. Services and Other Operating Expenditures	5000-5999	396,285.00	-32.80%	266,285.00	0.00%	266,285.00
6. Capital Outlay	6000-6999	35,000.00	-42.86%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,724.00)	0.00%	(31,724.00)	0.00%	(31,724.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,462,008.00	-4.54%	1,395,593.00	1.70%	1,419,373.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(5,010.00)		(125,374.00)		(126,363.00)
<b>D. FUND BALANCE</b>						
<b>1. Net Beginning Fund Balance (Form 011, line F1e)</b>						
		3,590,517.00		3,585,507.00		3,460,133.00
<b>2. Ending Fund Balance (Sum lines C and D1)</b>						
		3,585,507.00		3,460,133.00		3,333,770.00
<b>3. Components of Ending Fund Balance (Form 011)</b>						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	395,000.00		395,000.00		395,000.00
2. Unassigned/Unappropriated	9790	3,097,522.00		2,972,148.00		2,845,785.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,585,507.00		3,460,133.00		3,333,770.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	395,000.00		395,000.00		395,000.00
c. Unassigned/Unappropriated	9790	3,097,522.00		2,972,148.00		2,845,785.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		3,492,522.00		3,367,148.00		3,240,785.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AL, Line B5)</b>						
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	159,842.00	0.82%	161,151.00	0.00%	161,151.00
3. Other State Revenues	8300-8599	1,063,497.00	-20.18%	848,861.00	0.00%	848,861.00
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
<b>5. Other Financing Sources</b>						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	180,225.00	138.15%	429,201.00	5.03%	450,781.00
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>1,408,064.00</b>	<b>2.53%</b>	<b>1,443,713.00</b>	<b>1.49%</b>	<b>1,465,293.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				394,637.00		422,881.00
b. Step & Column Adjustment				7,380.00		7,848.00
c. Cost-of-Living Adjustment				20,864.00		0.00
d. Other Adjustments				0.00		0.00
<b>e. Total Certificated Salaries (Sum lines B1a thru B1d)</b>	1000-1999	<b>394,637.00</b>	<b>7.16%</b>	<b>422,881.00</b>	<b>1.86%</b>	<b>430,729.00</b>
<b>2. Classified Salaries</b>						
a. Base Salaries				251,903.00		271,087.00
b. Step & Column Adjustment				6,023.00		6,503.00
c. Cost-of-Living Adjustment				13,161.00		0.00
d. Other Adjustments				0.00		0.00
<b>e. Total Classified Salaries (Sum lines B2a thru B2d)</b>	2000-2999	<b>251,903.00</b>	<b>7.62%</b>	<b>271,087.00</b>	<b>2.40%</b>	<b>277,590.00</b>
3. Employee Benefits	3000-3999	330,243.00	9.19%	360,584.00	2.00%	367,813.00
4. Books and Supplies	4000-4999	75,025.00	-16.23%	62,852.00	0.00%	62,852.00
5. Services and Other Operating Expenditures	5000-5999	356,748.00	-26.11%	263,585.00	0.00%	263,585.00
6. Capital Outlay	6000-6999	6,000.00	0.00%	6,000.00	0.00%	6,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,724.00	0.00%	31,724.00	0.00%	31,724.00
<b>9. Other Financing Uses</b>						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
<b>10. Other Adjustments (Explain in Section F below)</b>						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>1,471,280.00</b>	<b>-1.87%</b>	<b>1,443,713.00</b>	<b>1.49%</b>	<b>1,465,293.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(63,216.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
<b>1. Net Beginning Fund Balance (Form 011, line F1e)</b>						
		63,216.00		0.00		0.00
<b>2. Ending Fund Balance (Sum lines C and D1)</b>						
		0.00		0.00		0.00
<b>3. Components of Ending Fund Balance (Form 011)</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
<b>c. Committed</b>						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
<b>d. Assigned</b>						
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>F. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
<i>(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)</i>						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>J. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)</b>						
		16.26	0.00%	16.26	0.00%	16.26
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,166,917.00	5.33%	1,229,114.00	3.61%	1,273,485.00
2. Federal Revenues	8100-8299	159,842.00	0.82%	161,151.00	0.00%	161,151.00
3. Other State Revenues	8300-8599	1,070,527.00	-20.05%	855,891.00	0.00%	855,891.00
4. Other Local Revenues	8600-8799	409,500.00	0.00%	409,500.00	0.00%	409,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	58,276.00	0.00%	58,276.00	0.00%	58,276.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>2,865,062.00</b>	<b>-5.27%</b>	<b>2,713,932.00</b>	<b>1.63%</b>	<b>2,758,303.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				670,846.00		718,060.00
b. Step & Column Adjustment				12,307.00		13,130.00
c. Cost-of-Living Adjustment				34,907.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	670,846.00	7.04%	718,060.00	1.83%	731,190.00
2. Classified Salaries						
a. Base Salaries				605,781.00		652,637.00
b. Step & Column Adjustment				14,873.00		16,053.00
c. Cost-of-Living Adjustment				31,983.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	605,781.00	7.73%	652,637.00	2.46%	668,690.00
3. Employee Benefits	3000-3999	693,300.00	8.98%	755,584.00	2.14%	771,761.00
4. Books and Supplies	4000-4999	119,900.00	-10.15%	107,727.00	0.00%	107,727.00
5. Services and Other Operating Expenditures	5000-5999	753,033.00	-29.64%	529,870.00	0.00%	529,870.00
6. Capital Outlay	6000-6999	41,000.00	-36.59%	26,000.00	0.00%	26,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,428.00	0.00%	49,428.00	0.00%	49,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>2,933,288.00</b>	<b>-3.20%</b>	<b>2,839,306.00</b>	<b>1.60%</b>	<b>2,884,666.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(68,226.00)		(125,374.00)		(126,363.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,653,733.00		3,585,507.00		3,460,133.00
2. Ending Fund Balance (Sum lines C and D1)		3,585,507.00		3,460,133.00		3,333,770.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	395,000.00		395,000.00		395,000.00
2. Unassigned/Unappropriated	9790	3,097,522.00		2,972,148.00		2,845,785.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,585,507.00		3,460,133.00		3,333,770.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	395,000.00		395,000.00		395,000.00
c. Unassigned/Unappropriated	9790	3,097,522.00		2,972,148.00		2,845,785.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,492,522.00		3,367,148.00		3,240,785.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		119.07%		118.59%		112.35%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		2,933,288.00		2,839,306.00		2,884,666.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,933,288.00		2,839,306.00		2,884,666.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,933,288.00		2,839,306.00		2,884,666.00
d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		146,664.40		141,965.30		144,233.30
f. Reserve Standard - By Amount (Refer to Form 01CS1, Criterion 8 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		146,664.40		141,965.30		144,233.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					58,276.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	12,276.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
231 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Second Interim  
2021-22 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
781 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	58,276.00	58,276.00		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

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

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	1,166,917.00		
1st Subsequent Year (2022-23)	1,195,856.00	1,229,114.00	2.8%	Not Met
2nd Subsequent Year (2023-24)	1,233,047.00	1,276,485.00	3.5%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

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

The second interim revenue projection for the second and third out years have been adjusted to reflect the projected increase in COLA for LCFF revenues. The 2022/23 fiscal year reflects a COLA increase of 5.33% and the second out year includes a projected COLA increase of 3.61%. The rates used were those presented by the Department of Finance.

**3. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	1,900,092.00	1,969,927.00	3.7%	Met
1st Subsequent Year (2022-23)	1,981,343.00	2,126,281.00	7.3%	Not Met
2nd Subsequent Year (2023-24)	2,052,400.00	2,171,641.00	5.8%	Not Met

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

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

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

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

The second interim salaries and benefits projections are reflecting the projected COLA increases as published by the Department of Finance plus anticipated step and column adjustments for staff. The first out year of 2022/23 includes step and column plus a 5.33% COLA increase to the salary schedule. The second out year includes only the increases for step and column, no additional COLA has been added to the projection. These projections also include anticipated increases to statutory benefits, i.e. STRS, PERS, etc.

**4. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2021-22)	173,931.00	159,842.00	-8.1%	Yes
1st Subsequent Year (2022-23)	173,931.00	161,151.00	-7.3%	Yes
2nd Subsequent Year (2023-24)	173,931.00	161,151.00	-7.3%	Yes

**Explanation:**  
(required if Yes)

The revenues have been revised to reflect current award amounts for the various specific programs and resources. The McKinney-Vento program did not provide an award for the 2021/22 fiscal year and has been removed from the revenues. This was an approximate (\$12,000) reduction. Other smaller miscellaneous adjustments were also made to awards.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	1,067,883.00	1,070,527.00	0.2%	No
1st Subsequent Year (2022-23)	920,842.00	855,891.00	-7.1%	Yes
2nd Subsequent Year (2023-24)	920,842.00	855,891.00	-7.1%	Yes

**Explanation:**  
(required if Yes)

Revenues for the current year have been removed from both the first and second out years as they are not anticipated to continue. These are one time awards in the current fiscal year.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	407,500.00	409,500.00	0.5%	No
1st Subsequent Year (2022-23)	407,500.00	409,500.00	0.5%	No
2nd Subsequent Year (2023-24)	407,500.00	409,500.00	0.5%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	107,798.00	119,900.00	11.2%	Yes
1st Subsequent Year (2022-23)	97,211.00	107,727.00	10.8%	Yes
2nd Subsequent Year (2023-24)	97,211.00	107,727.00	10.8%	Yes

**Explanation:**  
(required if Yes)

Expenditures in the first and second out years have been removed for programs that are not anticipated to continue beyond the current fiscal year. These are expenditures that are from one time sources in the current fiscal year.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	660,523.00	753,033.00	14.0%	Yes
1st Subsequent Year (2022-23)	639,683.00	529,870.00	-17.2%	Yes
2nd Subsequent Year (2023-24)	639,683.00	529,870.00	-17.2%	Yes

**Explanation:**  
(required if Yes)

Expenditures in the first and second out years have been removed for programs that are not anticipated to continue beyond the current fiscal year. These are expenditures that are from one time sources in the current fiscal year.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2021-22)	1,649,314.00	1,639,869.00	-0.6%	Met
1st Subsequent Year (2022-23)	1,502,273.00	1,426,542.00	-5.0%	Met
2nd Subsequent Year (2023-24)	1,502,273.00	1,426,542.00	-5.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2021-22)	768,321.00	872,933.00	13.6%	Not Met
1st Subsequent Year (2022-23)	736,894.00	637,597.00	-13.5%	Not Met
2nd Subsequent Year (2023-24)	736,894.00	637,597.00	-13.5%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

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

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

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

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

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

Expenditures in the first and second out years have been removed for programs that are not anticipated to continue beyond the current fiscal year. These are expenditures that are from one time sources in the current fiscal year.

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

Expenditures in the first and second out years have been removed for programs that are not anticipated to continue beyond the current fiscal year. These are expenditures that are from one time sources in the current fiscal year.

**5. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

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

**6. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

**6A. Calculating the County Office's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	119.1%	118.6%	112.4%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>39.7%</b>	<b>39.5%</b>	<b>37.8%</b>

**6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)**

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

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

**6C. Calculating the County Office's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2021-22)	(5,010.00)	1,462,008.00		0.3%	Met
1st Subsequent Year (2022-23)	(125,374.00)	1,395,593.00		9.0%	Met
2nd Subsequent Year (2023-24)	(126,363.00)	1,419,373.00		8.9%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2021-22)	3,585,507.00	Met
1st Subsequent Year (2022-23)	3,460,133.00	Met
2nd Subsequent Year (2023-24)	3,333,770.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	3,679,791.24	Met

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

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

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

Explanation:  
(required if NOT met)

**8. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	2,933,288	2,839,306	2,884,666
<b>County Office's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)	2,933,288.00	2,839,306.00	2,884,666.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	2,933,288.00	2,839,306.00	2,884,666.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	146,664.40	141,965.30	144,233.30
6. Reserve Standard - by Amount (From percentage level chart above)	71,000.00	71,000.00	71,000.00
7. <b>County Office's Reserve Standard</b> <b>(Greater of Line A6 or Line A5)</b>	<b>146,664.40</b>	<b>141,966.30</b>	<b>144,233.30</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	395,000.00	395,000.00	395,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,097,522.00	2,972,148.00	2,845,785.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	3,492,522.00	3,367,148.00	3,240,785.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	119.07%	118.59%	112.35%
<b>County Office's Reserve Standard</b> <b>(Section 8A, Line 7):</b>	<b>146,664.40</b>	<b>141,966.30</b>	<b>144,233.30</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your county office have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

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

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

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(108,762.00)	(180,225.00)	65.7%	71,463.00	Not Met
1st Subsequent Year (2022-23)	(219,040.00)	(429,201.00)	95.9%	210,161.00	Not Met
2nd Subsequent Year (2023-24)	(242,958.00)	(450,781.00)	85.5%	207,823.00	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2021-22)	56,697.00	58,276.00	2.8%	1,579.00	Met
1st Subsequent Year (2022-23)	56,697.00	58,276.00	2.8%	1,579.00	Met
2nd Subsequent Year (2023-24)	56,697.00	58,276.00	2.8%	1,579.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

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

Explanation:  
(required if NOT met)



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

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

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

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

N/A

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in compensated absences is due to staff not taking paid time off during the fiscal year. Additional staff have also been hired to assist with COVID related duties, which has increased the calculated compensated absences.

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

Some sources of funding are being utilized to cover those staff that are being paid with one time COVID sources. When these funds expire the source of funding to pay any continuing compensated absences will be moved into other resources, restricted or unrestricted, as needed and designated for the ongoing program and staffing needs.

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

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

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

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
  - Current Year (2021-22)
  - 1st Subsequent Year (2022-23)
  - 2nd Subsequent Year (2023-24)

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	13,703.00	13,703.00
1st Subsequent Year (2022-23)	13,703.00	13,703.00
2nd Subsequent Year (2023-24)	13,703.00	13,703.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
  - Current Year (2021-22)
  - 1st Subsequent Year (2022-23)
  - 2nd Subsequent Year (2023-24)

Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
  - Current Year (2021-22)
  - 1st Subsequent Year (2022-23)
  - 2nd Subsequent Year (2023-24)

Current Year (2021-22)	70,144.00	70,144.00
1st Subsequent Year (2022-23)	52,608.00	52,608.00
2nd Subsequent Year (2023-24)	35,072.00	35,072.00

- d. Number of retirees receiving OPEB benefits
  - Current Year (2021-22)
  - 1st Subsequent Year (2022-23)
  - 2nd Subsequent Year (2023-24)

Current Year (2021-22)	4	4
1st Subsequent Year (2022-23)	3	3
2nd Subsequent Year (2023-24)	2	2

4. Comments:

N/A

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

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

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

No
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- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

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

n/a
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2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	5.0	5.5	5.5	5.5

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

If No, complete questions 5 and 6.

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

**Negotiations Settled Since First Interim Projections**

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

5.1%	COLA adopted per Governor's budget	0.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

General Fund, unrestricted and restricted sources as per staff assignments.

**Negotiations Not Settled**

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

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

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
122,561	122,561	122,561
62.0%	62.0%	62.0%
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
13,262	13,751	14,265
4.0%	4.0%	4.0%

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

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

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

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

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

N/A

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

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

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	9.7	10.1	10.1	10.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

**Negotiations Settled Since First Interim Projections**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

13,011	6,714	0
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

5.1%	COLA adopted per Governor's budget	0.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

General Fund, unrestricted and restricted sources as per staff assignments.

**Negotiations Not Settled**

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

6. Amount included for any tentative salary schedule increases

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



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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

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

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
21,293	21,293	21,293
6.0%	4.0%	3.0%

**Classified (Non-management) Attrition (layoffs and retirements)**

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

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

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

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

N/A

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?   
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	5.8	5.8	5.8	5.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes	Yes
Total cost of salary settlement	14,051	7,251	
Change in salary schedule from prior year (may enter text, such as "Reopener")	5.1%	COLA adopted per Governor's budget	0.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes	Yes
Total cost of H&W benefits	87,680	87,680	87,680
Percent of H&W cost paid by employer	91.0%	91.0%	91.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

- Are step & column adjustments included in the interm and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

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

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

Comments:  
(optional)

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

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Second Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2021-22 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									66
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	46,989.00	0.00	59,926.00	0.00	40,048.00	201,827.00		348,790.00
2000-2999	Classified Salaries	10,752.00	0.00	0.00	0.00	9,138.00	148,475.00		168,365.00
3000-3999	Employee Benefits	17,321.00	0.00	21,846.00	0.00	19,279.00	173,795.00		232,241.00
4000-4999	Books and Supplies	31,915.00	0.00	0.00	0.00	0.00	4,571.00		36,486.00
5000-5999	Services and Other Operating Expenditures	82,264.00	0.00	556.00	0.00	139,470.00	8,370.00		230,660.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	6,000.00	0.00	0.00	0.00	0.00	0.00		6,000.00
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	195,241.00	0.00	82,328.00	0.00	207,935.00	537,038.00	0.00	1,022,542.00
7310	Transfers of Indirect Costs	17,459.00	0.00	0.00	0.00	644.00	3,548.00		21,651.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	17,459.00	0.00	0.00	0.00	644.00	3,548.00	0.00	21,651.00
	TOTAL COSTS	212,700.00	0.00	82,328.00	0.00	208,579.00	540,586.00	0.00	1,044,193.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	46,989.00	0.00	0.00	0.00	0.00	85,705.00		132,694.00
2000-2999	Classified Salaries	10,752.00	0.00	0.00	0.00	5,569.00	145,182.00		161,503.00
3000-3999	Employee Benefits	17,321.00	0.00	0.00	0.00	1,111.00	120,343.00		138,775.00
4000-4999	Books and Supplies	24,528.00	0.00	0.00	0.00	0.00	4,571.00		29,099.00
5000-5999	Services and Other Operating Expenditures	82,264.00	0.00	0.00	0.00	138,500.00	8,370.00		229,134.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	6,000.00	0.00	0.00	0.00	0.00	0.00		6,000.00
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	187,854.00	0.00	0.00	0.00	145,180.00	364,171.00	0.00	697,205.00
7310	Transfers of Indirect Costs	17,459.00	0.00	0.00	0.00	0.00	0.00		17,459.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	17,459.00	0.00	0.00	0.00	0.00	0.00	0.00	17,459.00
	TOTAL BEFORE OBJECT 8980	205,313.00	0.00	0.00	0.00	145,180.00	364,171.00	0.00	714,664.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								130,946.00
	TOTAL COSTS								845,610.00

Second Interim  
Special Education Maintenance of Effort  
2021-22 Projected Expenditures vs. Actual Comparison Year  
2021-22 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	15,994.00		15,994.00	
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	15,994.00	0.00	15,994.00	
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	15,994.00	0.00	15,994.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									130,946.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 8010-7810, except 6500-6540, & 7240, goals 5000-5999)									49,279.00
	TOTAL COSTS									196,219.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
	<b>UNDUPLICATED PUPIL COUNT</b>								66	
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
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	
	<b>Total Direct Costs</b>	<b>103,634.87</b>	<b>0.00</b>	<b>86,645.05</b>	<b>0.00</b>	<b>62,390.11</b>	<b>543,563.58</b>	<b>0.00</b>	<b>796,233.61</b>	
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	
	<b>Total Indirect Costs</b>	<b>8,708.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>434.21</b>	<b>2,485.76</b>	<b>0.00</b>	<b>11,628.73</b>	
	<b>TOTAL COSTS</b>	<b>112,343.63</b>	<b>0.00</b>	<b>86,645.05</b>	<b>0.00</b>	<b>62,824.32</b>	<b>546,049.34</b>	<b>0.00</b>	<b>807,862.34</b>	
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	54,906.60	0.00	35,393.40	113,011.90		203,311.90	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	3,458.96	4,877.14		8,336.10	
3000-3999	Employee Benefits	0.00	0.00	19,976.16	0.00	12,393.81	52,297.19		84,667.16	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	481.61		481.61	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	532.44	0.00	979.53	0.00		1,511.97	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>75,415.20</b>	<b>0.00</b>	<b>52,225.70</b>	<b>170,667.84</b>	<b>0.00</b>	<b>298,308.74</b>	
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	
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>434.21</b>	<b>2,485.76</b>	<b>0.00</b>	<b>2,919.97</b>	
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>75,415.20</b>	<b>0.00</b>	<b>52,659.91</b>	<b>173,153.60</b>	<b>0.00</b>	<b>301,228.71</b>	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									109,115.08
	<b>TOTAL COSTS</b>									<b>192,113.63</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	31,660.76	0.00	1,650.00	0.00	0.00	74,799.18		108,109.94
2000-2999	Classified Salaries	3,905.00	0.00	0.00	0.00	3,937.78	101,254.40		109,097.18
3000-3999	Employee Benefits	16,966.40	0.00	9,579.85	0.00	6,226.63	105,125.25		137,898.13
4000-4999	Books and Supplies	1,021.25	0.00	0.00	0.00	0.00	4,701.77		5,723.02
5000-5999	Services and Other Operating Expenditures	50,081.46	0.00	0.00	0.00	0.00	87,015.14		137,096.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	103,634.87	0.00	11,229.85	0.00	10,164.41	372,895.74	0.00	497,924.87
7310	Transfers of Indirect Costs	8,708.76	0.00	0.00	0.00	0.00	0.00		8,708.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	18,124.61							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 Actual Expenditures section)								109,115.08
	TOTAL COSTS								615,748.71
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	56.45	0.00	0.00	0.00	0.00	0.00		56.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	56.45	0.00	0.00	0.00	0.00	0.00	0.00	56.45
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								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)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

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

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

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

**SELPA:** Sierra County (AW)  
**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 14/15	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,044,193.00		
b. Less: Expenditures paid from federal sources	198,583.00		
c. Expenditures paid from state and local sources	845,610.00	469,747.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		469,747.00	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	845,610.00	384,231.74	461,378.26

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

	Projected Exps. FY 2021-22	Comparison Year FY 14/15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	1,044,193.00		
b. Less: Expenditures paid from federal sources	198,583.00		
c. Expenditures paid from state and local sources	845,610.00	469,747.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		469,747.00	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	845,610.00	384,231.74	
d. Special education unduplicated pupil count	66.00	38.00	
e. Per capita state and local expenditures (A2c/A2d)	12,812.27	10,111.36	2,700.91

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

SELPA: Sierra County (AW)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2021-22	Comparison Year FY 14/15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	196,219.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	196,219.00	45,088.00	151,131.00

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

	Projected Exps. FY 2021-22	Comparison Year FY 14/15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	196,219.00	111,940.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		111,940.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	196,219.00	111,940.00	
b. Special education unduplicated pupil count	66	38	
c. Per capita local expenditures (B2a/B2b)	2,973.02	2,945.79	27.23

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

**Sierra County Office of Education  
Sierra-Plumas Joint Unified School District**



# Safe Schools Plan - 2022

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**James Berardi  
Superintendent of Schools**

**Board of Education Review and Approval: March 08, 2022**

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## GENERAL INFORMATION

California Education Code §32281(d)(1)

“Subdivision(b) shall not apply to a small school district, as defined in paragraph (2), if the small school district develops a districtwide comprehensive school safety plan that is applicable to each school site.”

Sierra-Plumas Joint Unified School District is considered a small school district.

## Assessment of Crime

### Crime Reports

In the school year of 2019-2020, zero crime reports were made.

In the school year of 2020-2021, zero crime reports were made.

### Results from Healthy Kids Survey 2015-2016– 12<sup>th</sup> Grade

Q: I feel safe in my school

Strongly disagree	.....	0
Disagree	.....	0
Neither disagree nor agree	.....	14
Agree	.....	57
Strongly agree	.....	29

Q: School staff takes parent concerns seriously

Strongly disagree	.....	3
Disagree	.....	3
Neither disagree nor agree	.....	24
Agree	.....	66
Strongly agree	.....	3

Perceived Safety at School

Very safe	.....	39%
Safe	.....	50%
Neither safe nor unsafe	.....	11%
Unsafe	.....	0
Very unsafe	.....	0

Violence and Victimization on School Property, Past 12 Months

How many times on school property have you:

-been pushed, shoved, slapped, hit or kicked by someone who wasn't just kidding around?

0 times	.....	79%
1 time	.....	7%
2 to 3 times	.....	7%

4 or more times ..... 7%

-been afraid of being beaten up?

0 times ..... 97%  
 1 time ..... 3%  
 2 to 3 times..... 0%  
 4 or more times ..... 0%

-been offered, sold, or given an illegal drug?

0 times ..... 97%  
 1 time ..... 3%  
 2 to 3 times..... 0%  
 4 or more times ..... 0%

**Suspensions/Expulsions**

The district had an unduplicated total of 13 students suspended during the 2019-2020 school year. **The district had an unduplicated total of 5 students suspended during the 2020-2021 school year.** No students were suspended for a total of fifteen days.

In the 2019-20 school year, no students were expelled.  
 In the 2020-21 school year, no students were expelled.

**Procedures for Safe Ingress and Egress of Students**

Each school site in the Sierra-Plumas Joint Unified School District has provided safe ingress and egress for students and staff, including drop off areas at the front of schools and specific arrival and departure procedures for bus students. At the beginning of each school year personnel discuss school rules and safety procedures with students.

Under the Americans with Disabilities Act, individuals who are deaf/hard of hearing, blind/partially sighted, mobility impaired and/or cognitively/emotionally impaired must be assisted. Trained staff assist individuals with disabilities.

The Sierra-Plumas Joint Unified School District encourages walking, bicycling, or scootering to school. If children must be driven by car, carpooling is encouraged. Safety is emphasized, whatever the mode of transportation. It is everyone’s responsibility to know the traffic laws surrounding the school, including appropriate speed limits, and to obey them.



January 31, 2022

**MEMORANDUM**

**TO:** CCBE and CSBA Member County Boards of Education

**FROM:** Joe Ross, CCBE President

**SUBJECT:** 2022 CCBE Board of Directors and CSBA Delegate Assembly Election

Per President Susan Heredia's previous memo, enclosed is the ballot material for election of a county representative to the CSBA Delegate Assembly, who when elected will also be the member of CCBE's Board of Directors from your region. As a reminder, given that your region is composed of both a County Office of Education and Unified School District you are to only participate in one election.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2022 – March 31, 2024. The next meeting of the Delegate Assembly takes place on Saturday, May 21 and Sunday, May 22, 2022. Please do not hesitate to contact the Executive Office at [nominations@csba.org](mailto:nominations@csba.org) should you have any questions.

*About the California County Boards of Education*

CCBE is a statewide organization that is a section of CSBA and partners with it in providing educational leadership serving the unique needs of all county boards of education in California. CCBE's mission is to serve and represent the county boards of education community by strengthening and promoting local governance through advocacy, training, mentoring, marketing, and communications. CCBE is a dynamic network of members engaged in maximizing education opportunities for all.

Members of the CCBE Board of Directors establish the vision, mission, and goals for CCBE, and ensure that activities and programs remain focused on those goals, as well as the issues identified in CCBE's policy platform. The CCBE Board of Directors is a working body, committed to serving an organization that is dedicated to equity and knowledge.

CCBE Board of Director's roles and responsibilities include:

- Attend all CCBE Board meetings as well as all CSBA Delegate Assembly meetings.
- Adopt CCBE's budget, policy platform, bylaws and standing rules.
- Be available for appointment by the President to at least one CCBE committee.
- Attend and participate in CCBE's annual conference programs.
- Provide two-way communication with local county board members and school districts.
- Select and endorse a candidate for the CSBA Director-at-Large, County position.
- Support and participate in CCBE's and CSBA's projects, activities, and events.

**Encs:** Ballot on red paper and watermarked "copy" of ballot on white paper  
List of all current Delegates on reverse side of ballot  
Candidate(s)' required Biographical Sketch Forms and optional resumes  
CSBA-addressed envelope to send back ballots



**REQUIRES BOARD ACTION**

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY, MARCH 15, 2022**. Only **ONE** Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2022 DELEGATE ASSEMBLY BALLOT  
COUNTY DELEGATE REGION 4  
(Glenn, Tehama, Butte, Colusa, Sutter, Yuba, Nevada, Placer, and Sierra Counties)

Number of seats: 1 (Vote for no more than 1 candidate)

---

*Delegates will serve two-year terms beginning April 1, 2022 - March 31, 2024*

*\*denotes incumbent*

David Patterson (Placer COE)\*

---

*Provision for Write-in Candidate Name*

---

*COE*

---

*Signature of Superintendent or Board Clerk*

---

*Title*

---

*COE Name*

---

*Date of Board Action*

*See reverse side for list of all current Delegates in your Region.*

## **REGION 4 – 8 Delegates (8 elected)**

**Director: Renee Nash (Eureka Union SD)**

**Below is a list of all elected or appointed Delegates from this Region.**

### **Subregion 4-A (Glenn, Tehama)**

Vacant, term expires 2022

### **Subregion 4-B (Butte)**

Sharon Nilsson (Oroville City ESD), term expires 2023

### **Subregion 4-C (Colusa, Sutter, Yuba)**

Vacant, term expires 2022

Doug Criddle (Marysville Joint USD), term expires 2023

### **Subregion 4-D (Nevada, Placer, Sierra)**

Julann Brown (Auburn Union ESD), term expires 2023

Alisa Fong (Roseville City SD), term expires 2023

Rachelle Price (Rocklin USD), term expires 2022

### **County Delegate:**

David Patterson (Placer COE), term expires 2022

## **Counties**

Glenn, Tehama (Subregion A)

Butte (Subregion B)

Colusa, Sutter, Yuba (Subregion C)

Nevada, Placer, Sierra (Subregion D)

# Regional County Delegate & CCBE Board of Directors Biographical Sketch Form for 2022 Election



**Deadline: Friday, January 7, 2022 | No late submissions accepted**

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state “see résumé.” Do not re-type this form. It is the candidate’s responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to [nominations@csba.org](mailto:nominations@csba.org) by no later than by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA’s Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

Your signature indicates your consent to have your name placed on the ballot to serve as a CSBA Delegate and as a member of the California County Boards of Education (CCBE), if elected.

Signature:  Date: January 4, 2022

Name: David Patterson CSBA Region & subregion #: 4 County  
 District or COE: Placer County Office of Education Years on board: 10  
 Profession: Educator Contact Number ( Cell  Home  Bus.): 916-801-2454  
 Primary E-mail: davepatterson@mail.com  
 Are you an incumbent Delegate?  Yes  No If yes, year you became Delegate: 2020

**Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.**

I began my service as a County Delegate two years ago, just as the COVID pandemic hit. On top of the damage done by COVID, the counties in Region 4 have been hit by terrible fires. The level of destruction and harm to our students and schools is unprecedented. During this time I have strongly advocated for the needs of our counties - rural/suburban counties, in CCBE/CSBA as well as worked to keep each board informed of CCBE’s work on your behalf. I bring seventeen years of service on school and county boards, currently serving my third term on the Placer County Board, and prior on the Rocklin Unified School Board and six years on the Del Paso Elementary School Board. I also bring three decades of experience in public education as an educator; principal, superintendent, county office of education director and 10 years at COE.

**Please describe your activities and involvement on your local board, community, and/or CSBA.**

In addition to serving as your County Delegate, I am serving on the CCBE committee to update the CCBE Governance Handbook and served on the 2021 CCBE Conference Committee. I have served on the CCBE legislative committee for many years, served on the nomination committee for two years, including chairperson. I have led many CCBE trainings supporting high quality charter oversight by county boards and co-led the development of the CCBE report Blueprint for Better Charter schools. On the Placer County Board I have served as President, Vice President and continue to on serve the Policy Committee. As immediate past President of our board, I provided leadership as the Board and the Superintendent crafted a shared governance compact which we shared at both the CCBE and CSBA conferences.

**What do you see as the biggest challenge facing governing boards and how can CSBA help address it?**

I don’t think our public education system, both in Region 4 and statewide, have faced greater challenges. Governing boards face continuing huge challenges with COVID, with the Omicron surge hitting our schools as I write this. Our rural communities need to rebuild from fires. While the state is flush with one-time money, too many of our schools, districts and COEs are facing serious funding shortages and layoffs going forward. Our schools need more stable, long-term funding! But we do not need more statewide, one size fits all mandates and multiple and duplicative “plans”. Specific support is needed for rural/suburban counties, our needs differ from urban centers. CCBE/CSBA must be our collective voice fighting for full & adequate funding, fighting micromanagement, and advocating for laws that empowering boards to achieve excellence in their communities – rural, suburban and urban.



# ***David Patterson, Ed.D***

2829 Augusta Way, Rocklin, CA 95765

davepatterson@mail.com

916.801.2454 (Cell)

## **Service to Communities Through School Boards**

Collaborative leadership with a focus on community and educational quality. I have eighteen years of service on school and county boards. Two terms on the Placer County Board, serving as President, Vice President and Chair of the Board Policy Committee. Active in the Rocklin Chamber and other community organizations. Served on the Rocklin Unified School Board and before moving to Placer County served more than six years on the Del Paso Elementary School Board, one of the most at-risk and segregated communities in Sacramento.

<b>Placer County Board of Education</b>	2012-current
<b>Board of Trustees, Rocklin Unified School District</b>	1996-1998
<b>Board of Trustees, Del Paso Heights Elementary School District</b>	1988-1994

## **Statewide Service Through CCBE and CSBA**

**CCBE Ad Hoc Government Handbook Revision Committee:** Currently serving

**CCBE Conference Planning Committee:** For the 2021 Conference

**CCBE Legislative Committee:** Served on the CCBE legislative committee for many years.

**CCBE Nomination Committee:** Served on the nomination committee for two years, including chairperson.

**Served as Trainer for CCBE:** Leads many CCBE trainings supporting high quality charter oversight by county boards.

**CCBE Report "Blueprint for Better Charter Schools:** Co-lead with Greg Geeting the development of the CCBE report "Blueprint for Better Charter Schools."

**Conference Presenter:** Presenter at many CCBE conferences and many other statewide conferences.

## **Three Decades of Service as a K-12 Educator**

Over 30 years of experience and leadership in communities working to improving public schools. The majority of this experience has been in California, but I have also worked in Washington DC, and three other states. I have worked at the local, state and federal levels. Positions and experience include:

- **School principal**
- **Superintendent**
- **Director at a county office**
- **Director of Governmental Relations**
- **Ten years of service at the California Department of Education**
- **Extensive experience in the legislative, regulatory and administrative arenas**

## **Education**

**Doctorate in Education** - University of Southern California. Summa cum Laude. **1995**

**Master of Arts** - Higher Education Administration, George Washington University **1983**

**Bachelor of Arts, Political Science** - University of California, Los Angeles **1977**

## **Personal**

Married with three adult sons and five grandchildren. Wife Kathy is a retired high school math teacher. Enjoy being a grandparent, riding motorcycles, community theater and fishing.

## CSBA POLICY GUIDE SHEET – March 08, 2022

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

### **Board Policy 0420.42 - Charter School Renewal**

Policy updated to reflect **NEW LAW (AB 130, 2021)** which extends the term by two years for all charter schools whose term expires on or between January 1, 2022 and June 30, 2025 and requires, for renewals and denials, that the most recent years for which state data is available preceding the renewal or denial decision be used in determining whether specified criteria are met if the two consecutive years preceding the renewal or denial include the 2019-20 or 2020-21 school year. Policy also updated for clarity and consistency with law.

### **Board Policy 1312.3 - Uniform Complaint Procedures**

Policy updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add Item #3 to the section regarding "Non-UCP Complaints" that any complaint alleging that a student, while in an education program or activity as specified, was subjected to sexual harassment as defined in 34 CFR 106.30 be addressed through federal Title IX complaint procedures, and clarify in Item #5 that complaints alleging a physical safety concern that interferes with a free appropriate public education is a non-UCP complaint.

### **Administrative Regulation 1312.3 - Uniform Complaint Procedures**

Regulation updated to delete outdated and/or repealed U.S. Department of Education's Office for Civil Rights (OCR) references and where appropriate add current OCR material, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify posting requirements for the annual notification, compliance officer contact information and information related to Title IX, add material regarding the requirement for an administrator who is not designated as a compliance officer who receives a complaint to notify the compliance officer, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add descriptions to the OPTION headings for districts that do or do not allow complainants to appeal to the governing board, delete material regarding respondent being sent the investigation report at the same time it is provided to complainant as this simultaneous exchange is not required by law, amend language in regard to pursuing civil law remedies in the notice to complainants included in investigation reports for allegations of unlawful discrimination, harassment, intimidation, and bullying based on state law, clarify when either party may request reconsideration of an appeal by the Superintendent of Public Instruction, and reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.

### **Administrative Regulation 3515.6 - Criminal Background Check for Contractors**

Regulation updated to reflect **NEW LAW (AB 130, 2021)** which requires any entity, including a sole proprietor, that has a contract with a district to ensure that employees who interact with students outside of the immediate supervision and control of the student's parent/guardian or school staff have a valid criminal records summary and to immediately provide any subsequent arrest and conviction information received pursuant to the subsequent arrest service. Regulation also updated to delete the list of service providers as the services in Items #1-5 are no longer listed in law and the services in Item #6 regarding the construction, reconstruction, rehabilitation, or repair of a school facility are considered in another portion of the regulation, delete material regarding an exception for employees with limited contact with students as it is no longer provided for in law, generalize information regarding steps that may be taken to protect the safety of students who may come in contact with employees of contracting entities, and rearrange placement of material for clarity and context.

**Administrative Regulation 5125 - Student Records**

Regulation updated to enhance clarity by separating administrative guidance for requests involving changes to student records of current students and guidance related to requests for changes to gender or legal name of former students. Regulation also updated to move materials related to former students to end of regulation in new section - "Updating Name and/or Gender of Former Students."

**Administrative Regulation 5145.3 - Nondiscrimination/Harassment**

Regulation updated to clarify how district employees should handle requests by or on behalf of transgender and gender-nonconforming students when changing gender and legal name on student records. Regulation also updated to broaden the section on "Transgender and Gender-Nonconforming Students" to include support for intersex and nonbinary students and related definitions.

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

**Philosophy, Goals, Objectives and Comprehensive Plans**

**Policy 0420.42: Charter School Renewal**

Original Adopted Date: 04/14/2020 | Last Revised Date: 04/13/2021 | Last Reviewed Date: 04/13/2021

Note: When the term of a charter granted by the Governing Board pursuant to Education Code 47605 is due to expire, the charter school must submit a petition for renewal to the Board in accordance with Education Code 47607.

For a charter that was granted by the State Board of Education (SBE) on appeal after being denied by the district pursuant to Education Code 47605, the renewal petition must first be submitted to the chartering authority designated by SBE in accordance with Education Code 47605. For charters granted by SBE on appeal pursuant to Education Code 47605, as that section read on January 1, 2019, the charter school may continue operating until it is up for renewal, at which point it must submit a renewal petition to the board in the geographic boundaries where the charter school is located, pursuant to Education Code 47605.9.

A petition for the renewal of a charter that was originally granted by the County Board of Education on appeal after being denied by the district must be submitted directly to the County Board as the chartering authority pursuant to 5 CCR 11966.5.

Pursuant to Education Code 47607.4, as added by AB 130 (Ch. 44, Statutes of 2021), notwithstanding the renewal process established in Education Code 47605.9, 47607, 47607.2, or any other law, all charter schools whose term expires on or between January 1, 2022 and June 30, 2025 shall have their term extended by two years.

The Governing Board believes that the ongoing operation of a charter school should be dependent on the school's effectiveness in achieving its mission and goals for student learning and other student outcomes. Whenever a charter school submits a petition for renewal of its charter, the Board shall review the petition thoroughly and in a timely manner, consistent with the timelines set out in the Education Code. The Board shall consider renewal petitions only of charters originally authorized by the Board itself or by the State Board of Education (SBE) on appeal after initial denial by the Board.

*(cf. 0420.4 - Charter School Authorization)*

*(cf. 0420.41 - Charter School Oversight)*

*(cf. 0420.43 - Charter School Revocation)*

*(cf. 0500 - Accountability)*

The Board shall deny the renewal petition of any charter school operated as or by a for-profit corporation, a for-profit educational management organization, or a for-profit charter management organization.- (Education Code 47604)

When a charter school, concurrently with its renewal petition, proposes to expand operations to one or more additional sites or grade levels, the charter school shall request a material revision to its charter.- The material revision may be made only with the approval of the Board and in accordance with the standards and criteria in Education Code 47605 for material revisions.- (Education Code 47607)

Note: The following optional paragraph may be revised to reflect district timelines for the submission of charter renewal petitions. Education Code 47605 requires that the Board grant or deny the renewal petition within 90 days of receiving the petition; see section entitled "Timelines for Board Action" below. However, it is recommended that charter schools submit their petition sufficiently early (e.g., as much as nine months before the term of the charter is due to expire) so that, in the event that the Board denies the renewal, the charter school may be able to appeal to the County Board and then to SBE and, if the school closes, to allow students of the charter school to transfer to another school.

The Board recommends that a charter school submit its petition for renewal to the Board sufficiently early before the expiration of the term of the charter to allow the Board's deliberations and decision on

the renewal petition to be completed with minimal disruption to the charter school's educational program in the renewal year.

The petition for renewal shall include a reasonably comprehensive description of how the charter school has met all new charter school requirements enacted into law after the charter was originally granted or last renewed.- (Education Code 47607; 5 CCR 11966.4)

#### Criteria for Granting or Denying Renewal

Note: Education Code 47607 and 47607.2 authorize different lengths of renewals for high-performing, middle-performing, and low-performing charter schools.

Pursuant to Education Code 47607, charter renewals are subject to the same standards and criteria as initial charter authorizations as specified in Education Code 47605, except that the Board may not deny the renewal of an existing charter school based on a finding that (1) the district has a negative or qualified interim certification, or is under state receivership, and is not positioned to absorb the fiscal impact of the proposed charter school or (2) the charter school is demonstrably unlikely to serve the interests of the entire community in which the school will be located (i.e., the school would substantially undermine or duplicate existing district services or programs). However, these two criteria may be used to deny a proposed expansion of an existing charter school constituting a material revision. See BP/AR 0420.4 - Charter School Authorization for more information regarding the standards and criteria for initial charter authorizations and renewals.

Renewals shall be governed by the same standards and criteria that apply to new charter petitions as set forth in Education Code 47605. However, a charter renewal shall not be denied based on the fiscal impact of the charter school on the district or a finding that the charter school is demonstrably unlikely to serve the interests of the entire community in which the school is located, as described in Education Code 47605.- (Education Code 47607)

The signature requirement for charter authorization petitions is not applicable to petitions for renewal.- (Education Code 47607); 5 CCR 11966.4)

Note: Pursuant to Education Code 47607.2, the review of the charter school's academic performance must be based on "verified data" from assessments and other indicators, including in certain instances measures of postsecondary outcomes, approved by SBE. In November 2020, SBE approved a list of valid and reliable indicators of academic progress and postsecondary outcomes that may be used to demonstrate a charter school's academic performance. Such indicators are available on the California Department of Education's web site.

In determining whether to grant a charter renewal, the Board shall review both schoolwide performance and the performance of numerically significant student subgroups on the state and local indicators included in the California School Dashboard, giving greater weight to performance on measurements of academic performance.- If the Dashboard indicators are not yet available for the most recently completed academic year before renewal, the Board shall consider verifiable data provided by the charter school related to the Dashboard indicators, such as data from the California Assessment of Student Performance and Progress, or any successor system, for the most recent academic year. The Board shall only consider data from sources adopted by SBE. (Education Code 47607, 47607.2)

Following the Board's review, a renewal of the charter petition may be granted in accordance with a three-tiered system based on school performance, as follows:

Note: Pursuant to Education Code 47607, as amended by AB 130, the criteria described in item #1 below may be achieved for two of the most recent years for which state data is available preceding the renewal decision, rather than for the two consecutive years immediately preceding the renewal, if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year.

## 1. Renewal of Five to Seven Years

- a. A charter school that is not eligible for technical assistance pursuant to Education Code 47607.3 shall be granted renewal for a period of five to seven years when, for two consecutive years immediately preceding the renewal, or for two of the most recent years for which state data is available preceding the renewal if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year, the charter school achieved either of the following: (Education Code 47607)
- (1) Received the two highest performance levels schoolwide on all the state indicators included in the Dashboard for which the charter school receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years
  - (2) For all measurements of academic performance, received performance levels schoolwide that are the same or higher than the state average and, for a majority of numerically significant student subgroups performing statewide below the state average in each respective year, received performance levels that are higher than the state average, provided that the charter school has performance levels on at least two measurements of academic performance for at least two subgroups
- b. If the charter school satisfies the above criteria, it shall only be required to update the renewal petition to include a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed and, as necessary, to reflect the current program offered by the charter school. (Education Code 47607)

## 2. Renewal of Five Years

- a. A renewal shall be granted for five years if clear and convincing evidence, demonstrated by verified data, shows either of the following: (Education Code 47607.2)
- (1) Measurable increases in academic achievement, as defined by at least one year's progress for each year in school
  - (2) Strong postsecondary outcomes, as defined by college enrollment, persistence, and completion rates equal to similar peers
- b. For any such charter school, the Board may deny the renewal petition only upon making written factual findings that the charter school failed to meet or make sufficient progress toward meeting standards that provide a benefit to students at the school, that the closure of the charter school is in the best interest of students, and that the Board's decision provided greater weight to performance on measurements of academic performance. (Education Code 47607.2)

Note: Education Code 47607.2, as amended by AB 130, authorizes the Board to deny renewal of a charter if the criteria described in item #3 below apply in two of the most recent years for which state data is available preceding the renewal decision, rather than for two consecutive years immediately preceding the renewal decision, if the two consecutive years immediately preceding the renewal include the 2019-20 or 2020-21 school year.

### 3. Denial/Two-Year Renewal

- ~~a.~~ a. The Board shall generally not renew a charter if, for two consecutive years immediately preceding the renewal decision, or for two of the most recent years for which state data is available immediately preceding the renewal if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year, either of the following applies: (Education Code 47607.2)
- (1) The charter school has received the two lowest performance levels schoolwide on all the state indicators included in the Dashboard for which it receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years
  - (2) For all measurements of academic performance, the charter school has received performance levels schoolwide that are the same or lower than the state average and, for a majority of numerically significant student subgroups performing statewide below the state average in each respective year, received performance levels that are lower than the state average, provided that the charter school has performance levels on at least two measurements of academic performance for at least two subgroups
- b. However, the Board may grant a two-year renewal to any such charter school if the Board makes written factual findings, setting forth specific facts to support the findings, that: (Education Code 47607.2)
- (1) The charter school is taking meaningful steps to address the underlying cause(s) of low performance, and those steps are reflected, or will be reflected, in a written plan adopted by the governing body of the charter school.
  - (2) There is clear and convincing evidence, demonstrated by verified data, showing achievement of the criteria specified in item #2a above

In addition to all the grounds stated above for denial of a charter renewal, the Board may deny renewal of a charter upon a finding that the school is demonstrably unlikely to successfully implement the program set forth in the petition due to substantial fiscal or governance factors or a finding that the school is not serving all students who wish to attend. When denying a charter renewal for either of these reasons, the Board shall provide the charter school at least 30 days' notice of the alleged violation and a reasonable opportunity to cure the violation, including the submission of a proposed corrective action plan. The Board may deny the renewal for these reasons only upon a finding that either the corrective action proposed by the charter school has been unsuccessful or that the violations are sufficiently severe and pervasive as to render a corrective action plan unviable. Any finding that a school is not serving all students who wish to attend shall specifically identify the evidence supporting the finding. (Education Code 47607)

Note: Charter schools that serve high-risk students may qualify for the state's Dashboard Alternative School Status (DASS) program, which uses modified methods of measurement for accountability indicators when appropriate. Charter schools that participate in the DASS are subject to the following criteria specified in Education Code 47607.

A charter school that qualifies for the state's Dashboard Alternative School Status shall not be subject to any of the above criteria. Instead, in determining whether to grant a charter renewal for such a charter school, the Board shall consider, in addition to the charter school's performance on the state and local indicators included in the Dashboard, the charter school's performance on alternative metrics applicable to the charter school based on the student population served. The Board shall meet with the charter school during the first year of the charter school's term to mutually agree to discuss alternative metrics to be considered and shall notify the charter school of the alternative metrics to be used within 30 days of this meeting. The Board may deny a charter renewal only upon making written findings, setting forth specific facts to support the findings, that the closure of the charter school is in the best interest of students.- (Education Code 47607)

### Timelines for Board Action

Note: State law does not expressly provide a timeline for a public hearing on the renewal petition or for the Board's final decision on the renewal. However, pursuant to Education Code 47607, renewals are generally subject to the same standards and criteria applicable to initial charter authorizations, as specified in Education Code 47605. The following section reflects the timelines established for initial charter authorizations.

Within 60 days of receiving the renewal petition, the Board shall hold a public hearing to review documentation submitted by the charter school, determine the level of support for the petition, and obtain public input. A petition is deemed received on the day the petitioner submits a petition to the district office, along with a signed certification that the petitioner deems the petition to be complete. (Education Code 47605)

The Board shall either grant or deny the charter renewal within 90 days of receiving the petition. The date may be extended by an additional 30 days if both the petitioner and the Board agree to the extension. (Education Code 47605)

At least 15 days before the public hearing at which the Board will grant or deny the charter petition, the Board shall publish all staff recommendations and recommended findings regarding the petition.- During the public hearing, petitioners shall have equal time and opportunity to present evidence and testimony to respond to the staff recommendations and findings.- (Education Code 47605)

Note: Though 5 CCR 11966.4 provides that an "automatic renewal" results when the Board does not make a written factual finding on which a denial may be based within 60 days of receiving the renewal petition, the timelines specified in Education Code 47605 and described above should be followed, as they supersede the inconsistent regulation. The district should consult legal counsel in the event of a question regarding the timelines.

If the Board fails to make a written factual finding when required for denial of the petition pursuant to the section "Criteria for Granting or Denying Renewal" above within the required time period, the absence of a written factual finding shall be deemed an approval of the renewal petition.-~~(5 CCR 11966.4)~~

The Superintendent or designee shall provide notification to ~~CDE~~the California Department of Education, within 10 calendar days of the Board's action, whenever a renewal of the charter is granted or denied.- (Education Code 47604.32; 5 CCR 11962.1)



If the Board denies a renewal petition, the charter school may submit its application for renewal to the County Board of Education within 30 days of the Board's written factual findings supporting the denial. (Education Code 47605, 47607.5)

#### School Closure

If a charter is not renewed and the charter school ceases operation, the school closure procedures specified in the charter in accordance with Education Code 47605 and 5 CCR 11962 shall be implemented. (Education Code 47604.32, 47605)

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: April 14, 2020  
revised: April 13, 2021  
revised: March 08, 2022

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

**Community Relations**

**Policy 1312.3: Uniform Complaint Procedures**

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

Note: To address prohibited discrimination and violations of state and federal laws governing educational programs, 5 CCR 4621 mandates districts to adopt uniform complaint procedures (UCP) consistent with the state's complaint procedures specified in 5 CCR 4600-4670. Additionally, Education Code 52075 mandates districts to adopt policies and procedures implementing the use of UCP to investigate and resolve complaints alleging noncompliance with requirements related to the local control and accountability plan, and Education Code 8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021) mandates districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in license-exempt California State Preschool Programs (CSPP). Furthermore, a number of federal civil rights statutes and their implementing regulations mandate districts to adopt policies and procedures for the prompt and equitable resolution of complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying). For example, districts are mandated pursuant to 28 CFR 35.107 to adopt policy and procedures to address discrimination on the basis of disability, while districts that receive federal financial assistance are mandated pursuant to 34 CFR 106.8 and 34 CFR 110.25 to adopt policies and procedures to address discrimination on the basis of sex and age. The following policy contains a list of programs and activities subject to these procedures pursuant to state law; see the section "Complaints Subject to UCP", below.

The California Department of Education (CDE) monitors district programs and operations for compliance with these requirements through its Federal Program Monitoring (FPM) process. The FPM consists of a review of (1) written district policies and procedures for required statements, including prohibition of discrimination (such as discriminatory harassment, intimidation, and bullying) against students pursuant to Education Code 234.1; and (2) records of required activities, such as annual notification provided to students, parents/guardians, employees, and other school community members.

The U.S. Department of Education's Office for Civil Rights (OCR) enforces federal anti-discrimination laws, including Title II of the Americans with Disabilities Act (42 USC 12101-12213), Title VI of the Civil Rights Act of 1964 (42 USC 2000d-2000e-17), Title IX of the Education Amendments Act of 1972 (20 USC 1681-1688), Section 504 of the Rehabilitation Act of 1973 (29 USC 794), and the Age Discrimination Act of 1975 (42 USC 6101-6107). Whether a complaint of sexual harassment is addressed through the UCP or the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as added by 85 Fed. Reg. 30026, is dependent on whether the alleged conduct meets the more stringent federal definition or the state definition of sexual harassment. See the section "Non-UCP Complaints" below, the accompanying administrative regulation, BP/AR 5145.7 - Sexual Harassment, and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The following policy and accompanying administrative regulation reflect all components required by law, 5 CCR 4600-4670, as amended by Register 2020, No. 21, and the 2021-22 FPM instrument. Additional details provided herein may help districts during a compliance check by CDE or in the event that a CDE or OCR investigation occurs.

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

**Complaints Subject to UCP**

Note: The FPM process includes a review of a district's policies and procedures to determine whether all district programs and activities that are subject to the UCP, as listed in the FPM instrument, are addressed. Items #1-23 list all programs and activities identified in the FPM instrument. According to CDE, the district's policy must list all such programs and activities and, at the district's discretion, may add a paragraph below the list stating the UCP programs and activities that are implemented in the district.

For further information regarding requirements for the following programs and activities, see the law cited and/or related CSBA policy and/or administrative regulation.

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following programs and activities:

1. ~~\_\_\_\_\_~~ Accommodations for pregnant and parenting students (Education Code 46015)  
(*cf. 5146 - Married/Pregnant/Parenting Students*)
2. ~~\_\_\_\_\_~~ Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)  
(*cf. 6200 - Adult Education*)
3. ~~\_\_\_\_\_~~ After School Education and Safety programs (Education Code 8482-8484.65)  
(*cf. 5148.2 - Before/After School Programs*)
4. ~~\_\_\_\_\_~~ Agricultural career technical education (Education Code 52460-52462)
5. ~~\_\_\_\_\_~~ Career technical and technical education and career technical and technical training programs  
(Education Code 52300-52462)  
(*cf. 6178 - Career Technical Education*)  
(*cf. 6178.1 - Work-Based Learning*)
6. ~~\_\_\_\_\_~~ Child care and development programs (Education Code 8200-~~8498~~8488)  
(*cf. 5148 - Child Care and Development*)
7. ~~\_\_\_\_\_~~ Compensatory education (Education Code 54400)  
(*cf. 6171 - Title I Programs*)
8. ~~\_\_\_\_\_~~ Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)
9. ~~\_\_\_\_\_~~ Course periods without educational content, ~~when students in grades 9-12 are assigned to such courses more than one week in any semester or in a course the student has previously satisfactorily completed, unless specified conditions are met~~ (Education Code 51228.1-51228.3)  
(*cf. 6152 - Class Assignment*)
10. ~~\_\_\_\_\_~~ Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on ~~the~~ person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, 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, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)  
(*cf. 0410 - Nondiscrimination in District Programs and Activities*)  
(*cf. 5145.3 - Nondiscrimination/Harassment*)  
(*cf. 5145.7 - Sexual Harassment*)  
(*cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures*)
11. ~~\_\_\_\_\_~~ Educational and graduation requirements for students in foster care, homeless students, students from military families, ~~and~~ students formerly in a juvenile court school, ~~migrant students, and immigrant students participating in a newcomer program~~ (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)  
(*cf. 6173 - Education for Homeless Children*)  
(*cf. 6173.1 - Education for Foster Youth*)  
(*cf. 6173.2 - Education of Children of Military Families*)

(cf. 6173.3 - Education for Juvenile Court School Students)

12. — Every Student Succeeds Act- (Education Code 52059.5; 20 USC 6301 et seq.)
13. — Local control and accountability plan- (Education Code 52075)  
(cf. 0460 - Local Control and Accountability Plan)
14. — Migrant education- (Education Code 54440-54445)  
(cf. 6175 - Migrant Education Program)
15. — Physical education instructional minutes- (Education Code 51210, 51222, 51223)  
(cf. 6142.7 - Physical Education and Activity)
16. — Student fees- (Education Code 49010-49013)  
(cf. 3260 - Fees and Charges)
17. — Reasonable accommodations to a lactating student- (Education Code 222)
18. — Regional occupational centers and programs- (Education Code 52300-52334.7)  
(cf. 6178.2 - Regional Occupational Center/Program)
19. — School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding- (Education Code 64001)  
(cf. 0420 - School Plans/Site Councils)
20. — School safety plans- (Education Code 32280-32289)  
(cf. 0450 - Comprehensive Safety Plan)
21. — School site councils as required for the consolidated application for specified federal and/or state categorical funding- (Education Code 65000)  
(cf. 0420 - School Plans/Site Councils)
22. — State preschool programs- (Education Code ~~8235-8239.1~~8207-8225)  
(cf. 5148.3 - Preschool/Early Childhood Education)

Note: Pursuant to Education Code 8212, as renumbered by AB 131, and CDE's 2021-22 FPM instrument, the district must use the UCP, with modifications as necessary, to resolve complaints alleging deficiencies related to health and safety issues in license-exempt CSPPs.

Pursuant to 5 CCR 4610, such complaints must be addressed through the procedures described in 5 CCR 4690-4694, as added by Register 2020, No. 21. See the section "Health and Safety Complaints in License-Exempt Preschool Programs" in the accompanying administrative regulations.

23. — State preschool health and safety issues in license-exempt programs- (Education Code ~~8235-8212~~)

Note: 5 CCR 4621 mandates that district policy ensure that complainants are protected from retaliation as specified in item #24 below.

24. — Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy
25. — Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate

Note: 5 CCR 4631 authorizes the district to utilize alternative dispute resolution (ADR) methods, including mediation, to resolve complaints before initiating a formal investigation. However, the district should ensure that any ADR it uses, particularly "in-person ADR," is appropriate for the particular situation. For example, in some instances (e.g., sexual assault), face-to-face mediation should not be used, even if all parties voluntarily agree, given the risk that a student might feel pressured to "voluntarily" agree to it. Districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student; see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The following optional paragraph provides for a neutral mediator and should be revised to reflect district practice.

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

Note: The following paragraph is **mandated** pursuant to 5 CCR 4621. Appropriate disclosure will vary in each case depending on the facts and circumstances.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

*(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)*

*(cf. 5125 - Student Records)*

*(cf. 9011 - Disclosure of Confidential/Privileged Information)*

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

Note: It is important to maintain records of all UCP complaints and the investigations of those complaints. If the district is investigated by OCR or CDE, these are important documents in demonstrating that the district has complied with federal law, state law, and its own policies and regulations.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

*(cf. 3580 - District Records)*

### **Non-UCP Complaints**

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)  
(*cf. 5141.4 - Child Abuse Prevention and Reporting*)
2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)
3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Note: Complaints of employment discrimination are not subject to the UCP. Instead, pursuant to 2 CCR 11023, the district must establish an impartial and prompt process for addressing such complaints. In addition, 5 CCR 4611 requires that employment discrimination complaints be referred to the Department of Fair Employment and Housing. See AR 4030 - Nondiscrimination in Employment for applicable complaint procedures.

4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.

Note: 5 CCR 4610, as amended by Register 2020, No. 21, limits the applicability of the UCP for complaints regarding special education and child nutrition, as provided in Items #5-7 below.

5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education, (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)  
(*cf. 6159.1 - Procedural Safeguards and Complaints for Special Education*)

6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)

7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)

Note: Education Code 35186 requires the district to use UCP, with modifications, to investigate and resolve complaints related to the issues stated in the following paragraph (i.e., "Williams complaints"). Because Education Code 35186 sets forth different timelines for investigation and resolution of these kinds of complaints than the timelines specified in law for other uniform complaints, CDE has created a separate uniform complaint process for the Williams complaints. See AR 1312.4 - Williams Uniform Complaint Procedures for the separate procedure.

8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with

AR 1312.4 - Williams Uniform Complaint Procedures.- (Education Code 35186)  
(cf. 1312.4 - Williams Uniform Complaint Procedures)

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

Policy adopted: April 10, 2007

revised: August 10, 2010

revised: June 12, 2012

revised: February 12, 2013

revised: December 9, 2014

revised: October 13, 2015

revised: April 12, 2016

revised: October 11, 2016

revised: June 13, 2017

revised: April 10, 2018

revised: April 9, 2019

revised: July 14, 2020

revised: April 13, 2021

revised: March 08, 2022

Board Policy Manual

Sierra County/Sierra-Plumas Joint Unified School District

**Community Relations**

**Regulation 1312.3: Uniform Complaint Procedures**

Original Adopted Date: 04/10/2007 | Last Revised Date: 08/10/2021 | Last Reviewed Date: 08/10/2021

Note: 5 CCR 4621 mandates that the district's uniform complaint procedures (UCP) be consistent with the procedures of 5 CCR 4600-4670. Additionally, Education Code 52075 mandates districts to adopt policies and procedures implementing the use of UCP to investigate and resolve complaints alleging noncompliance with requirements related to the local control and accountability plan (LCAP), and Education Code 8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021) mandates districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in license-exempt California State Preschool Programs (CSPP). Furthermore, a number of federal civil rights statutes and their implementing regulations mandate districts to adopt policies and procedures for the prompt and equitable resolution of complaints of unlawful discrimination, harassment, intimidation, or bullying. For example, all districts are mandated pursuant to 28 CFR 35.107 to adopt policy and procedures to address discrimination on the basis of disability, while districts that receive federal financial assistance are mandated pursuant to 34 CFR 106.8 and 34 CFR 110.25 to adopt policies and procedures to address discrimination on the basis of sex and age. Some of the factors considered by the U.S. Department of Education's Office for Civil Rights (OCR) when determining whether a district's procedures are "prompt and equitable" are addressed throughout the following administrative regulation.

Apart from these mandates, state law authorizes the use of UCP to resolve complaints of noncompliance with laws related to the development of a school plan for student achievement and the establishment of school site councils; accommodations for pregnant and parenting students; prohibition against the charging of student fees; educational rights of foster youth, homeless students, former juvenile court school students, children of military families, migrant students, and students participating in a newcomer program for newly arrived immigrants; assignment of students to courses without educational content; and physical education instructional minutes. See the section "Complaints Subject to UCP" in the accompanying Board policy.

Except as ~~the Governing Board~~ may otherwise ~~be~~ specifically ~~provide~~provided in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

- (cf. 1312.1 - Complaints Concerning District Employees)
- (cf. 1312.2 - Complaints Concerning Instructional Materials)
- (cf. 1312.4 - Williams Uniform Complaint Procedures)
- (cf. 4030 - Nondiscrimination in Employment)

Compliance Officers

Note: 5 CCR 4621 mandates the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, harassment, intimidation, or bullying and retaliation. During its Federal Program Monitoring (FPM) process, California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for receiving and investigating complaints. Districts should identify the specific title(s) of the compliance officer(s) in the space provided below. If a district identifies multiple compliance officers, it is recommended that one be designated the lead compliance officer.

The following paragraph specifies that the compliance officer will be the same person designated to serve as the Title IX Coordinator for addressing complaints of sexual harassment pursuant to AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Districts may modify this regulation to designate different district employees to serve these functions.

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating~~the district's response to, and investigating~~ complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying and in AR 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment. ~~The compliance officer(s)~~



~~shall receive and coordinate the investigation of complaints and shall ensure district compliance with law.~~

(cf. 5145.3 - Nondiscrimination/Harassment)  
(cf. 5145.7 - Sexual Harassment)  
(cf. 5145.71 - Title IX Sexual Harassment Complaints Procedures)

James Berardi, Superintendent  
Sierra County Office of Education  
Sierra-Plumas Joint Unified School District  
PO Box 955  
109 Beckwith Road  
Loyalton, CA 96118  
(530) 993-1660 Ext. 110  
jberardi@spjUSD.org

Note: The following paragraph is for use by districts that have designated more than one compliance officer.

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint.- Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

Note: 5 CCR 4621 mandates that the district's policy requires employees responsible for compliance and/or for investigating and resolving complaints to be knowledgeable about the laws and programs at issue in the complaints they are assigned. Compliance officers must also have training or experience in handling discrimination complaints, including appropriate investigative techniques and understanding of the applicable legal standards.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned.- Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints; and appropriate corrective measures.- Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)  
(cf. 9124 - Attorney)

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

## Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms.- (Education Code 234.1)

Note: During the FPM process, CDE staff will check to ensure that the district's policy contains a statement ensuring annual dissemination of notice of the district's UCP to the persons specified below.

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties.(5 CCR 4622)

*(cf. 0420 - School Plans/Site Councils)*

*(cf. 1220 - Citizen Advisory Committees)*

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

*(cf. 5145.6 - Parental Notifications)*

Note: 5 CCR 4622 requires the district to include specified information in its annual UCP notice to students, parents/guardians, employees, and others. The following list reflects those required components and additional content of the notice listed in CDE's FPM instrument.

A sample of the annual notice is available through CDE's web site. It is the district's responsibility to update the notice as necessary to reflect new law.

The notice shall include:

1. — A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy
2. — The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. — A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. — A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. — A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities  
*(cf. 3260 - Fees and Charges)*
6. — A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint  
*(cf. 0460 - Local Control and Accountability Plan)*  
~~*(cf. 3260 - Fees and Charges)*~~

7. — A statement that the district will post a standardized notice of the educational ~~rights and graduation requirements~~ of foster youth, homeless students, children of military families, and former juvenile court school students now enrolled in the district, ~~children of military families, migrant students, and immigrant students enrolled in a newcomer program,~~ as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

(cf. 6175 - Migrant Education Program)

8. — A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant

9. — A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision

10. — A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable

11. — A statement that copies of the district's UCP are available free of charge

Note: The following paragraph may be modified to reflect district practice. Pursuant to Education Code 221.61, a district and district school are required to post information related to Title IX on their web sites, including specified information about complaint procedures under Title IX. See AR 5145.3 - Nondiscrimination/Harassment. A school or district that does not maintain a web site may comply by posting the information on the web site of its district or county office of education (COE), however a school, district, or COE is not required to establish a web site if it does not maintain one. A comprehensive list of rights based on the provisions of the federal regulations implementing Title IX can be found in Education Code 221.8

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.616 shall be posted on the district and district school web sites and may be provided through district-supported social media, if available.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

Note: Both federal and state laws contain requirements for translation of certain information and documents. Title VI of the Civil Rights Act of 1964 requires districts to ensure meaningful access to their programs and activities by persons with limited English proficiency. OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP) parents/guardians in a language other than English in order to be adequate. OCR enforces this requirement consistent with the Department of Justice's 2007 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons. Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on the balancing of four factors: (1) the number or proportion of LEP individuals likely to encounter the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the program, and (4) the resources available to the recipient. State law is more specific than federal law: Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English.

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985.- In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

### Filing of Complaints

Note: Complaints filed under UCP may be filed directly with a compliance officer or with any site administrator not designated as a compliance officer. For example, acts of unlawful discrimination, harassment, intimidation, or bullying may initially be reported to a principal. See AR 5145.3 - Nondiscrimination/Harassment and AR 5145.7 - Sexual Harassment. If a site administrator not designated as a compliance officer receives a UCP complaint, the site administrator must notify a compliance officer. A district may also establish a site-level process for receiving informal reports about incidents for which a UCP complaint may be filed and notifying students and parents/guardians of their right to file a UCP complaint. Any site-level process established by a district should be in writing and distributed in the same manner as the grievance procedures listed herein with an explanation of how it interacts with the UCP complaint process.

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.

If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint.- (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. — A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization.- (5 CCR ~~4630~~4600)

Note: Education Code 49013 and 52075 mandate districts to adopt procedures that allow for anonymous complaints to be filed when a district allegedly violates the prohibition against the charging of student fees or violates any requirement related to the LCAP.

2. — Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance.- A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.

Note: Pursuant to 5 CCR 4630, complaints related to the LCAP must be filed within a year of the date that the County Superintendent of Schools, the reviewing authority for districts, approves the district's LCAP.

3. — A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred.- For complaints related to the LCAP, the date of the alleged violation is the date when

the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board.- (5 CCR 4630)

4. — A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying.- (5 CCR 4630)
5. — A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension.- (5 CCR 4630)
6. — When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.

Note: Districts should consult legal counsel before honoring a confidentiality request to withhold the victim's name from the alleged perpetrator, especially in the case of alleged sexual assault, as this may affect the district's ability to conduct a thorough investigation or provide supportive measures to the victim. In OCR's Part 1: Questions and Answers Regarding the Department's Title IX Regulations, it is stated that, "Title IX regulations balance a complainant's desire for confidentiality (in terms of, for instance, the complainant's identity not being disclosed to the respondent) with a school's discretion to pursue an investigation where factual circumstances warrant an investigation even though the complainant does not desire to file a formal complaint or participate in a grievance process."

These guiding principles would also apply to harassment on the basis of race, gender, disability, or other protected characteristic.

7. — When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action.- When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

## Mediation

Note: The following section should be used only by those districts that have decided to establish procedures for attempting to resolve complaints through alternative dispute resolution (ADR) procedures such as mediation; see the accompanying Board policy. The following section may be modified to specify the ADR method and timelines used within the district.

Districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student; see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint.- Mediation shall be offered to resolve complaints that involve more than one student and no adult.- However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate.- If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant confidential information.- The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time.- If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation.- If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

### Investigation of Complaint

Note: 5 CCR 4631, which requires the district to provide the complainant with the opportunity to present relevant information, does not provide any timeline. Thus, the timeline specified below may be modified to reflect district practice.

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

Note: During the investigation, the compliance officer should consider all relevant circumstances, such as how the alleged misconduct affected one or more students' education; the type, frequency, and duration of the misconduct; the identity, age, and sex of the individuals involved in and impacted by the conduct and the relationship between them; the number of persons engaged in the conduct and at whom the conduct was directed; the size of the school, location of the incidents, and context in which they occurred; and other incidents at the school involving different individuals.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation.- The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place.- At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

Note: 5 CCR 4631 allows the district to dismiss a complaint when the complainant refuses to provide the investigator with relevant documents or otherwise obstructs the investigation. 5 CCR 4631 also provides that, if the district refuses to provide the investigator with access to records or other documents, the investigator may issue a finding in favor of the complainant. During the FPM process, CDE staff will check to ensure that both of these statements regarding the provision of access to information are included in the district's policy or procedures, as specified below.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation.- Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant.- (5 CCR 4631)

### Timeline for Investigation Report

Note: Pursuant to 5 CCR 4631, the district's investigation report must be sent to the complainant within 60 calendar days of receiving the complaint. Option 1 below is for districts that do not allow complainants to appeal the compliance officer's decision to the Governing Board. Option 2 is for districts that allow appeals to the Board, and it requires the compliance officer's decision within 30 calendar days so that the Board's decision can still be given within the 60-day time limit.

Pursuant to 5 CCR 4631, only a complainant has the right to receive the investigation report and to file a complaint with the Board if dissatisfied with the compliance officer's decision. However, under certain circumstances, some of the same rights should be extended to a respondent in order to make the process equitable. For example, since the respondent to a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is usually an individual, the respondent should be notified when the complainant has agreed to an extension of timelines. Options 1 and 2 reflect these recommendations and may be modified to reflect district practice. When questions arise as to what rights to provide to a respondent, the district should consult legal counsel accordingly.

Pursuant to 5 CCR 4640, when a UCP complaint is erroneously sent to CDE without first being filed with the district, the 60-day period specified in 5 CCR 4631 begins when the district receives the complaint.

Unless extended by written agreement with the complainant, the investigation report shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint.

Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Investigation Report" below.- If the complainant is dissatisfied with the compliance officer's decision, the complainant may, within five business days, file the complaint in writing with the Board.

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

(cf. 9321 - Closed Session)

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

For any complaint alleging unlawful discrimination, harassment, intimidation, and bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant, ~~shall be sent the district's investigation report,~~ and, in the same manner as the complainant, may file a complaint with the Board if dissatisfied with the decision.

### Investigation Report

Note: 5 CCR 4631 specifies components that are required to be part of the district's investigation report. Inclusion of these items will help protect the district's position in case of an appeal to CDE, a complaint submitted to OCR, or if litigation is filed.

For all complaints, the district's investigation report shall include:- (5 CCR 4631)

1. — The findings of fact based on the evidence gathered
2. — A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. — Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
4. — Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. — Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

Note: The Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g; 34 CFR 99.1-99.67) protects student privacy, including student records containing details of the actions taken in response to a UCP complaint. However, pursuant to 20 USC 1221, FERPA may not "be construed to affect the applicability of Title VI of the Civil Rights Act of 1964, Title IX of Education Amendments of 1972, Title V of the Rehabilitation Act of 1973, the Age Discrimination Act, or other statutes prohibiting discrimination, to any applicable program." In February 2015, the Family Policy Compliance Office (FPCO), now the Student Privacy Policy Office, released a letter concluding that FERPA permits a district to disclose to a student who was subjected to unlawful discrimination certain information about the sanctions imposed upon the respondent when the sanctions directly relate to that student. Thus, if properly remedying the impact of discrimination would require disclosing to the alleged victim certain information on how the district disciplined the respondent (e.g., an order that the respondent stay away from the alleged victim), FPCO interprets FERPA as allowing the district to disclose that information.

Given the potential liability from improperly disclosing such information, districts are advised to consult with legal counsel when presented with a situation where a victim of unlawful discrimination requests information about sanctions imposed upon the respondent.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint, as long as the privacy of the parties is protected.- In a complaint alleging unlawful discrimination, harassment, intimidation, and bullying, notice of the investigation report to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

Note: Education Code 48985 requires that reports sent to parents/guardians be written in their primary language when 15 percent or more of a school's enrolled students speak a single primary language other than English. During the FPM process, CDE staff will check to ensure that UCP complaint procedures pertaining to CSPP health and safety issues include a statement that the district response and the investigation report must, whenever Education Code 48985 is applicable, be written in English and the primary language in which the complaint was filed; see the section "Health and Safety Complaints in License-Exempt Preschool Programs" below. The following paragraph extends this provision to all types of complaints to ensure compliance with Education Code 48985. In addition, based on Title VI of the Civil Rights Act of 1964, OCR requires districts to ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.



Note: During the FPM process, CDE staff will expect to see a statement detailing a complainant's right to pursue civil law remedies (i.e., action in a court of law) in addition to or in conjunction with the right to pursue administrative remedies from CDE.

For complaints alleging unlawful discrimination, harassment, intimidation, and bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. ~~\_\_\_\_\_~~ The complainant may pursue available civil law remedies outside of the district's complaint procedures, including ~~seeking assistance from mediation centers, but not limited to, injunctions, restraining orders~~ or ~~public/private interest attorneys~~ other remedies or orders, 60 calendar days after the filing of an appeal with CDE. ~~\_\_\_\_\_~~ (Education Code 262.3)
2. ~~\_\_\_\_\_~~ The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. ~~\_\_\_\_\_~~ (Education Code 262.3)
3. ~~\_\_\_\_\_~~ Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at [www.ed.gov/ocr](http://www.ed.gov/ocr) within 180 days of the alleged discrimination.

#### Corrective Actions

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

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. ~~\_\_\_\_\_~~ Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.  
(cf. 5137 - Positive School Climate)

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. ~~\_\_\_\_\_~~ Counseling  
(cf. 6164.2 - Guidance/Counseling Services)
2. ~~\_\_\_\_\_~~ Academic support
3. ~~\_\_\_\_\_~~ Health services
4. ~~\_\_\_\_\_~~ Assignment of an escort to allow the victim to move safely about campus
5. ~~\_\_\_\_\_~~ Information regarding available resources and how to report similar incidents or retaliation
6. ~~\_\_\_\_\_~~ Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. ~~\_\_\_\_\_~~ Restorative justice
8. ~~\_\_\_\_\_~~ Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the

student include, but are not limited to, the following:

1. — Transfer from a class or school as permitted by law
2. — Parent/guardian conference
3. — Education regarding the impact of the conduct on others
4. — Positive behavior support
5. — Referral to a student success team  
(cf. 6164.5 - Student Success Teams)
6. — Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law  
(cf. 6145 - Extracurricular and Cocurricular Activities)
7. — Disciplinary action, such as suspension or expulsion, as permitted by law  
(cf. 5144 - Discipline)  
(cf. 5144.1 - Suspension and Expulsion/Due Process)

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

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

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

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

Note: Generally, when a complaint is found to have merit, an appropriate remedy is provided to the complainant or other affected person. However, in certain instances, the law may require a remedy to be provided to all affected persons, not just the complainant or subject of the complaint. For example, pursuant to Education Code 49013 and 5 CCR 4600, if the district, or CDE on appeal, finds merit in the complaint alleging noncompliance with the law regarding student fees and charges, the district is required to provide a remedy to all affected students and parents/guardians, as specified below. The same requirement applies to allegations of noncompliance with required instructional minutes for physical education pursuant to Education Code 51222 and 51223, course periods without educational content pursuant to Education Code 51228.3, and the LCAP requirements pursuant to Education Code 52075. Districts that do not maintain elementary schools should delete the reference to physical education below.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education.- (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the

complaint.- (Education Code 49013; 5 CCR 4600)

#### Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report.- (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint.- The complainant shall specify and explain the basis for the appeal, including at least one of the following:- (5 CCR 4632)

1. — The district failed to follow its complaint procedures.
2. — Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law.
3. — The material findings of fact in the district's investigation report are not supported by substantial evidence.
4. — The legal conclusion in the district's investigation report is inconsistent with the law.
5. — In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy.

Note: 5 CCR 4633 requires the district to submit the following documents to CDE within 10 days after the district has been notified that an appeal has been filed. The district's failure to provide a timely and complete response may result in CDE ruling on the appeal without considering information from the district.

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification:- (5 CCR 4633)

1. — A copy of the original complaint
2. — A copy of the district's investigation report
3. — A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. — A report of any action taken to resolve the complaint
5. — A copy of the district's UCP
6. — Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report.- The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report.- (5 CCR 4632)

Note: Pursuant to 5 CCR 4633, CDE is required to issue a written decision regarding the appeal within 60 days of CDE's receipt of the appeal, unless extended by written agreement with the appellant or documentation by CDE of exceptional circumstances. Pursuant to 5 CCR 4635, if CDE's decision was issued based on evidence in the investigation file CDE received from the district or evidence uncovered after further investigation of the allegations that were the basis of the appeal, either party may request reconsideration by the Superintendent of Public Instruction or designee within 30 days of the appeal decision.

Pursuant to 5 CCR 4650, CDE may directly intervene in a complaint without waiting for action by the district when certain conditions exist, including the following: (1) the complaint alleges failure to comply with the UCP, including failure to follow the required timelines and failure to implement the final investigation report; (2) the complainant requests anonymity due to the possibility of retaliation and would suffer immediate and irreparable harm if a complaint was filed and the complainant was named; or (3) the complainant would suffer immediate and irreparable harm as a result of an application of a districtwide policy that is in conflict with state or federal law and that filing a complaint would be futile.

### Health and Safety Complaints in License-Exempt Preschool Programs **(remove section??)**

Note: The following section is for use by districts that operate any license-exempt CSPP program. Education Code 8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021), mandates districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in a license-exempt CSPP program. Pursuant to Education Code 8212, the district must use the UCP, with modifications as necessary, to resolve such complaints. Pursuant to 5 CCR 4610, such complaints must be addressed through the procedures described in 5 CCR 4690-4694.

See the accompanying exhibits for a sample classroom notice and complaint form.

Any complaint regarding health or safety issues in a license-exempt ~~CSPP program~~ California State Preschool Program (CSPP) shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements.- For this purpose, the Superintendent or designee may download and post a notice available from the CDE web site.- (Education Code ~~8235.58212~~; 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations.- (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously.- The complaint form shall specify the location for filing the complaint, contain a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint.- (Education Code ~~8235.58212~~; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution.- The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority.- (Education Code ~~8235.58212~~; 5 CCR 4692)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint.- (Education Code ~~8235.58212~~; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received.- If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the complainant and CDE's assigned field consultant.- If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee.- (Education Code ~~8235.58212~~; 5 CCR 4692)

Note: Education Code 48985 requires that reports sent to parents/guardians be written in their primary language when 15 percent or more of a school's enrolled students speak a single primary language other than English. During the FPM process, CDE staff will check to ensure compliance with this requirement. Based on Title VI of the Civil Rights Act of 1964, OCR requires districts to ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

If a complaint regarding health or safety issues in a license-exempt CSPP program involves ~~a limited-English-proficient~~ an LEP student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled meeting/hearing and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632.- (Education Code ~~8235.58212~~; 5 CCR 4693, 4694)

All complaints and responses are public records.- (5 CCR 4690)  
(cf. 1340 - Access to District Records)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent ~~of Schools.~~ ~~(5 CCR 4693)~~

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

Regulation approved: April 10, 2007

revised: September 11, 2012

revised: February 12, 2013

revised: February 11, 2014

revised: December 9, 2014

revised: April 12, 2016

revised: October 11, 2016

revised: June 13, 2017

revised: April 10, 2018

revised: April 9, 2019

revised: July 14, 2020

revised: April 13, 2021

revised: August 10, 2021

revised: March 08, 2022

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

**Business and Noninstructional Operations  
Regulation 3515.6: Criminal Background Checks For Contractors**

Original Adopted Date: 04/10/2007 | Last Revised Date: 12/12/2017

Note: Education Code 45125.1, as amended by AB 130 (Ch. 44, Statutes of 2021), and 45125.2 require any entity that has a contract with the district to ensure that employees ~~of~~ who interact with students outside of the immediate supervision and control of the student's parent/guardian or school staff, have a valid criminal records summary as described in Education Code 44237.

~~Except in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable, any entity contracting with the district to provide specified for services will have contact with students, the entity that may require the entity's employees to interact with students, outside of the immediate supervision and control of parents/guardians or school staff, shall certify in writing to the Superintendent or designee that none to the district that each of its employees who may interact with students has a valid criminal records summary as described in Education Code 44237 and that neither the entity nor any of those employees has been convicted of a violent or serious felony as defined in Education Code 45122.1. Such contracting entity shall also be required to immediately provide the district with any subsequent arrest and conviction information received pursuant to the subsequent arrest service. (Education Code 44237, 45125.1)~~

~~On a case-by-case basis, the Superintendent or designee may require any entity with which the district has a contract to comply with these same requirements. (Education Code 45125.1)~~

Note: Pursuant to Education Code 45125.1, as amended by AB 130, the requirement for a criminal records summary also applies to any individual operating as a sole proprietor who contracts with the district. In the case of a sole proprietor, Education Code 45125.1 provides that it is the responsibility of the district to prepare and submit the sole proprietor's fingerprints to the Department of Justice.

~~For an individual who is operating as the sole proprietor of an entity, the Superintendent or designee shall treat the individual as an employee of the entity and shall prepare and submit the individual's fingerprints to the Department of Justice (DOJ). (Education Code 45125.1)~~

~~Any contracting entity's employee who may have contact with students has been convicted of a violent or serious felony, as defined, in Education Code 45122.1, shall not be permitted to interact with students unless a certificate of rehabilitation and a pardon as required pursuant to Education Penal Code 45125.1 shall be 4852.01-4852.22 has been submitted to the Superintendent or designee before the contracting employee is authorized to perform the work for the district. (Education Code 45125.1)~~

~~These requirements shall apply to a sole proprietor or entity contracting with the district to provide any of the following services: (Education Code 45125.1, 45125.2)~~

- ~~1. School and classroom janitorial services~~
- ~~2. School site administrative services~~
- ~~3. School site grounds and landscape maintenance services~~
- ~~4. Student transportation services~~
- ~~5. School site food related services~~
- ~~6. Construction, reconstruction, rehabilitation, or repair of a school facility~~  
~~(cf. 3540—Transportation)~~  
~~(cf. 3551—Food Service Operations/Cafeteria Fund)~~  
~~(cf. 3600—Consultants)~~

(cf. 7140—Architectural and Engineering Services)

~~On a case-by-case basis, the Superintendent or designee may require a contracting entity providing school site services other than those listed above to comply with these requirements. (Education Code 45125.1)~~

The Superintendent or designee may determine that criminal background checks will not be required if:

1. ~~The contracting entity is providing services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. the (Education Code 45125.1)~~

2. ~~The employees of the contracting entity will have limited contact with students. In determining whether a contract employee has limited contact with students, the Superintendent or designee shall consider the totality of the circumstances, including factors such as the length of time the contractors will be on school grounds, whether students will be in proximity with the site where the contractors will be working, and whether the contractors will be working by themselves or with others. (Education Code 45125.1)~~

Upon a determination that an employee will have limited contact with students, the Superintendent or designee shall take appropriate steps to protect the safety of any students who may come in contact with this employee. (Education Code 45125.1)

~~These steps may include, but are not limited to, ensuring that the employee is working during nonschool hours, providing for regular patrols or supervision of the site from district security or personnel, ensuring that the employee is not working alone when students are present, limiting the employee's access to school grounds, and/or providing the employee with a visible means of identification.~~

~~(cf. 3515.3—District Police/Security Department)~~

3. ~~The contract is for the construction, reconstruction, rehabilitation, or repair of a school facility and either item #1 the contracting entity is providing services in an emergency or #2 above applies exceptional situation, or the district uses one or more of the following methods to ensure student safety: (Education Code 45125.2)~~

~~a.~~

1. ~~\_\_\_\_\_~~ The installation of a physical barrier at the worksite to limit contact with students

~~b.~~

2. ~~\_\_\_\_\_~~ Continual supervision and monitoring of all employees of the entity by an employee of the entity whom ~~the Department of Justice DOJ~~ has ascertained has not been convicted of a violent or serious felony

~~c.~~

3. ~~\_\_\_\_\_~~ Surveillance of employees of the entity by school personnel

Note: The following paragraph is optional and may be revised to reflect district practice.

The Superintendent or designee may take appropriate steps to protect the safety of any students who may come in contact with employee's of contracting entities, including, but not limited to, ensuring that the employee's of such entities perform work during nonschool hours, do not work alone when students are present, have limited access to school grounds, are provided with a visible means of identification, and/or that there are regular patrols or supervision of the site from district security or personnel.

(cf. 3515.3 - District Police/Security Department)

## Students

### Regulation 5125: Student Records

Original Adopted Date: 04/10/2007 | Last Revised Date: 01/14/2020 | Last Reviewed Date: 01/14/2020

#### Definitions

*Student* means any individual who is or has been in attendance at the district and regarding whom the district maintains student records.- (34 CFR 99.3)

*Attendance* includes, but is not limited to, attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunication technologies for students who are not physically present in the classroom, and the period during which a person is working under a work-study program.- (34 CFR 99.3)

Note: Guidance issued by the U.S. Department of Education (USDOE) and U.S. Department of Health and Human Services clarifies that a student's immunization and health record maintained by the district is a "student record" subject to the Family Educational Rights and Privacy Act (FERPA).

*Student records* are any items of information (in handwriting, print, tape, film, computer, or other medium) gathered within or outside the district that are directly related to an identifiable student and maintained by the district, required to be maintained by an employee in the performance of the employee's duties, or maintained by a party acting for the district. Any information maintained for the purpose of second-party review is considered a student record. Student records include the student's health record.- (Education Code 49061, 49062; 5 CCR 430; 34 CFR 99.3)

Student records do not include: (Education Code 49061, 49062; 34 CFR 99.3)

1. Directory information  
(cf. 5125.1 - Release of Directory Information)
2. Informal notes compiled by a school officer or employee which remain in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a substitute employee

Note: USDOE guidance, Balancing Student Privacy and School Safety, clarifies that records created by the district's law enforcement unit, such as student images appearing on security videotapes, are not considered student records under FERPA as long as the records are created for a law enforcement purpose.

3. Records of the law enforcement unit of the district, subject to 34 CFR 99.8  
(cf. 3515 - Campus Security)  
(cf. 3515.3 - District Police/Security Department)
4. Records created or received by the district after an individual is no longer a student and that are not directly related to the individual's attendance as a student
5. Grades on peer-graded papers before they are collected and recorded by a teacher

*Mandatory permanent student records* are those records which are maintained in perpetuity and which schools have been directed to compile by state law, regulation, or administrative directive.-(5 CCR 430)



*Mandatory interim student records* are those records which the schools are directed to compile and maintain for specified periods of time and are then destroyed in accordance with state law, regulation, or administrative directive.- (5 CCR 430)

*Permitted student records* are those records having clear importance only to the current educational process of the student.- (5 CCR 430)

*Disclosure* means to permit access to, or the release, transfer, or other communication of, personally identifiable information contained in student records to any party, except the party that provided or created the record, by any means including oral, written, or electronic.- (34 CFR 99.3)

*Access* means a personal inspection and review of a record or an accurate copy of a record, or receipt of an accurate copy of a record or an oral description or communication of a record, and a request to release a copy of any record.- (Education Code 49061)

*Personally identifiable information* includes, but is not limited to: (34 CFR 99.3)

1. The student's name
2. The name of the student's parent/guardian or other family members
3. The address of the student or student's family

Note: Pursuant to 34 CFR 99.3, the definition of "personally identifiable information" includes a personal identifier such as a student's social security number. Education Code 49076.7 prohibits districts from collecting or soliciting social security numbers, or the last four digits of social security numbers, from students or their parents/guardians unless otherwise required to do so by state or federal law. If a social security number is collected under such circumstances, it must be classified as personally identifiable information and is subject to the restrictions related to access or de-identification of records specified in 34 CFR 99.30-99.39 and this administrative regulation.

4. A personal identifier, such as the student's social security number, student number, or biometric record (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting)
5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name
6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty
7. Information requested by a person who the district reasonably believes knows the identity of the student to whom the student record relates

*Adult student* is a person who is or was enrolled in school and who is at least 18 years of age.- (5 CCR 430)

*Parent/guardian* means a natural parent, an adopted parent, legal guardian, surrogate parent, or foster parent.- (Education Code 49061, 56050, 56055)

Note: Education Code 49063 requires districts to include the criteria for defining "legitimate educational interest" and "school officials and employees" in their annual notification; see section "Notification of Parents/Guardians" below.

*Legitimate educational interest* is an interest held by any school official, employee, contractor, or consultant whose official duties, responsibilities, or contractual obligations to the district, whether routine or as a result of special circumstances, require access to information contained in student records.

Note: 34 CFR 99.31 defines "school officials and employees" for purposes of determining who may be given personally identifiable information from student records, as provided below. In 73 Fed. Reg. 74815 (2008), USDOE stated that local agencies are in the best position to determine the types of parties who may serve as school officials. Examples cited include school transportation officials (including bus drivers), school nurses, practicum and fieldwork students, unpaid interns, consultants, contractors, volunteers, and other outside parties providing institutional services and performing institutional functions, provided that each of the requirements in 34 CFR 99.31 has been met.

*School officials and employees* are officials or employees, including teachers, whose duties and responsibilities to the district, whether routine or as a result of special circumstances, require access to student records.- (34 CFR 99.31)

*Contractor or consultant* is anyone with a formal written agreement or contract with the district regarding the provision of services or functions outsourced by the district.- Contractor or consultant shall not include a volunteer or other party.- (Education Code 49076)

*Custodian of records* is the employee responsible for the security of student records maintained by the district and for devising procedures for assuring that access to such records is limited to authorized persons. (5 CCR 433)

*County placing agency* means the county social service department or county probation department. (Education Code 49061)

### **Persons Granted Absolute Access**

In accordance with law, absolute access to any student records shall be granted to:

1. Parents/guardians of students younger than age 18 years, including the parent who is not the student's custodial parent (Education Code 49069.7; Family Code 3025)
2. An adult student, or a student under the age of 18 years who attends a postsecondary institution, in which case the student alone shall exercise rights related to the student's records and grant consent for the release of records (34 CFR 99.3, 99.5)

Note: Pursuant to Education Code 56041.5, all the rights accorded to the parent/guardian of a student with disabilities, including the right to access student records, are transferred to the student at 18 years of age except when the student has been declared incompetent under state law.

3. Parents/guardians of an adult student with disabilities who is age 18 years or older and has been declared incompetent under state law (Education Code 56041.5)  
(*cf. 6159 - Individualized Education Program*)

### **Access for Limited Purpose/Legitimate Educational Interest**

The following persons or agencies shall have access to those particular records that are relevant to their legitimate educational interest or other legally authorized purpose:

Note: Education Code 49076 and 34 CFR 99.31 require that access to relevant records be given to parents/guardians of a dependent child, defined by 26 USC 152 as one who lives with a parent/guardian for more than half the taxable year, meets the specified age requirements, has not provided more than half of one's own support during that year, and has not filed a joint tax return with a spouse.

- ~~1. Parents/guardians of a dependent child as defined under 26 USC 152 (Education Code 49076; 34 CFR 99.31)~~
1. Parents/guardians of a student 18 years of age or older who is a dependent child as defined in 26 USC 152 (Education Code 49076; 34 CFR 99.31)

2. Students who are age 16 or older or who have completed the 10th grade (Education Code 49076)
3. School officials and employees, consistent with the definition provided in the section "Definitions" above (Education Code 49076; 34 CFR 99.31)
4. Members of a school attendance review board (SARB) appointed pursuant to Education Code 48321 who are authorized representatives of the district and any volunteer aide age 18 or older who has been investigated, selected, and trained by the SARB to provide follow-up services to a referred student (Education Code 49076)  
(*cf. 5113.1 - Chronic Absence and Truancy*)  
(*cf. 5113.12 - District School Attendance Review Board*)
5. Officials and employees of other public schools, school systems, or postsecondary institutions where the student intends or is directed to enroll, including local, county, or state correctional facilities where educational programs leading to high school graduation are provided, or where the student is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer (Education Code 49076; 34 CFR 99.31)

Note: 34 CFR 99.34 requires the district to make a reasonable attempt to notify the parent/guardian or adult student when the district discloses certain information as described in the following paragraph. However, if the district includes a statement in its annual parental notification that the district may forward education records under such circumstances, it is not obligated to individually notify parents/guardians or adult students. The following optional paragraph may be deleted by districts that include such a statement in their annual parental notification. See section below entitled "Notification of Parents/Guardians."

Unless the annual parent/guardian notification issued pursuant to Education Code 48980 includes a statement that the district may disclose students' personally identifiable information to officials of another school, school system, or postsecondary institution where the student seeks or intends to enroll, the Superintendent or designee shall, when such a disclosure is made, make a reasonable attempt to notify the parent/guardian or adult student at the last known address, provide a copy of the record that is disclosed, and give the parent/guardian or adult student an opportunity for a hearing to challenge the record. (34 CFR 99.34)

Note: Item #6 below is for use by districts that maintain high schools. Education Code 69432.9 provides that all students in grade 12 will be considered Cal Grant applicants and will have their grade point average (GPA) submitted to the Student Aid Commission, unless they opt out or are permitted under Commission rules to submit test scores in lieu of the GPA. Education Code 69432.9 requires that the report be submitted on a standardized form provided by the Commission. Pursuant to Education Code 69432.92, the Commission may also require that districts submit verification of high school graduation or its equivalent for all students who graduated in the prior academic year, except for students who have opted out.

Education Code 69432.9 requires that parents/guardians be notified that their child's GPA will be forwarded unless they opt out within the time period specified in the notice. This notification could be included in the annual parental notification issued pursuant to Education Code 48980.

6. The Student Aid Commission, to provide the grade point average (GPA) of all district students in grade 12 and, when required, verification of high school graduation or its equivalent of all students who graduated in the prior academic year, for use in the Cal Grant postsecondary financial aid program. However, such information shall not be submitted when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

No later than January 1 each year, the Superintendent or designee shall notify each student in grade 11, and the student's parents/guardians if the student is under age 18 years, that the student's GPA will be forwarded to the Student Aid Commission by October 1 unless the

student opts out within a period of time specified in the notice, which shall not be less than 30 days. (Education Code 69432.9)

Students' social security numbers shall not be included in the submitted information unless the Student Aid Commission deems it necessary to complete the financial aid application and the Superintendent or designee obtains permission from the student's parent/guardian, or from the adult student, to submit the social security number. (Education Code 69432.9)

7. Federal, state, and local officials, as needed for an audit or evaluation of, or compliance with, a state or federally funded education program and in accordance with a written agreement developed pursuant to 34 CFR 99.35 (Education Code 49076; 34 CFR 99.3, 99.31, 99.35)

Note: Pursuant to Education Code 49076, county placing agencies authorized to assess the effectiveness of a state or federally funded program on behalf of federal, state, or local officials and agencies may be allowed access to student records. Education Code 49076 also authorizes districts, county offices of education, and county placing agencies to develop cooperative agreements to facilitate confidential access to and exchange of student information by email, facsimile, electronic format, or other secure means, provided the agreement complies with the requirements of 34 CFR 99.35.

8. Any county placing agency acting as an authorized representative of a state or local educational agency which is required to audit or evaluate a state or federally supported education program pursuant to item #7 above (Education Code 49076)
9. Any person, agency, or organization authorized in compliance with a court order or lawfully issued subpoena (Education Code 49077; 5 CCR 435; 34 CFR 99.31)  
Unless otherwise instructed by the court, the Superintendent or designee shall, prior to disclosing a record pursuant to a court order or subpoena, give the parent/guardian or adult student at least three days' notice of the name of the requesting agency and the specific record requested, if lawfully possible within the requirements of the judicial order. (Education Code 49077; 5 CCR 435; 34 CFR 99.31)
10. Any district attorney who is participating in or conducting a truancy mediation program or participating in the presentation of evidence in a truancy petition (Education Code 49076)
11. A district attorney's office for consideration against a parent/guardian for failure to comply with compulsory education laws (Education Code 49076)
12. Any probation officer, district attorney, or counsel of record for a student who is a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring the minor a ward of the court or involving a violation of a condition of probation, subject to evidentiary rules specified in Welfare and Institutions Code 701 (Education Code 49076)  
When disclosing records for these purposes, the Superintendent or designee shall obtain written certification from the recipient of the records that the information will not be disclosed to another party without prior written consent of the student's parent/guardian or the holder of the student's educational rights, unless specifically authorized by state or federal law. (Education Code 49076)
13. Any judge or probation officer for the purpose of conducting a truancy mediation program for a student or for the purpose of presenting evidence in a truancy petition pursuant to Welfare and Institutions Code 681 (Education Code 49076)

In such cases, the judge or probation officer shall certify in writing to the Superintendent or designee that the information will be used only for truancy purposes. Upon releasing student information to a judge or probation officer, the Superintendent or designee shall inform, or

provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

14. A foster family agency with jurisdiction over a currently enrolled or former student; short-term residential treatment program staff responsible for the education or case management of a student; or a caregiver who has direct responsibility for the care of a student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family, as defined (Education Code 49076)  
Such individuals shall have access to the student's current or most recent records of grades, transcripts, attendance, discipline, online communication on platforms established by schools for students and parents/guardians, and any individualized education program or Section 504 plan developed and maintained by the district (Education Code 49069.3)(*cf. 6164.6 - Identification and Education Under Section 504*)  
(*cf. 6173.1 - Education for Foster Youth*)
15. A student age 14 years or older who is both a homeless student and an unaccompanied minor as defined in 42 USC 11434a (Education Code 49076)(*cf. 6173 - Education for Homeless Children*)
16. An individual who completes items #1-4 of the caregiver's authorization affidavit pursuant to Family Code 6552 and signs the affidavit for the purpose of enrolling a minor in school (Education Code 49076)
17. A caseworker or other representative of a state or local child welfare agency or tribal organization that has legal responsibility in accordance with state or tribal law for the care and protection of a student, provided that the individual is authorized by the agency or organization to receive the records and the information requested is directly related to providing assistance to address the student's educational needs (Education Code 49076; 20 USC 1232(g))
18. Appropriate law enforcement authorities, in circumstances where Education Code 48902 requires that the district provide special education and disciplinary records of a student with disabilities who is suspended or expelled for committing an act violating Penal Code 245 (Education Code 48902, 49076)

When disclosing such records, the Superintendent or designee shall obtain written certification by the recipient of the records as described in item #12 above. (Education Code 49076)

19. Designated peace officers or law enforcement agencies in cases where the district is authorized by law to assist law enforcement in investigations of suspected criminal conduct or kidnapping and a written parental consent, lawfully issued subpoena, or court order is submitted to the district, or information is provided to it indicating that an emergency exists in which the student's information is necessary to protect the health or safety of the student or other individuals (Education Code 49076.5)

In such cases, the Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another public school district in California or any other state or to a California private school. (Education Code 49076.5)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student

unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

In addition, the parent/guardian or adult student may provide written consent for access to be granted to persons, agencies, or organizations not afforded access rights by law. The written consent shall specify the records to be released and the party or parties to whom they may be released. (Education Code 49061, 49075)

Only a parent/guardian having legal custody of the student may consent to the release of records to others. Either parent/guardian may grant consent if both parents/guardians notify the district, in writing, that such an agreement has been made. (Education Code 49061)  
(*cf. 5021 - Noncustodial Parents*)

#### Discretionary Access

At the discretion of the Superintendent or designee, information may be released from a student's records to the following:

1. Appropriate persons, including parents/guardians of a student, in an emergency if the health and safety of the student or other persons are at stake (Education Code 49076; 34 CFR 99.31, 99.32, 99.36)

When releasing information to any such appropriate person, the Superintendent or designee shall record information about the threat to the health or safety of the student or any other person that formed the basis for the disclosure and the person(s) to whom the disclosure was made. (Education Code 49076; 34 CFR 99.32)

Unless it would further endanger the health or safety of the student or other persons, the Superintendent or designee shall inform the parent/guardian or adult student within one week of the disclosure that the disclosure was made, of the articulable and significant threat to the health or safety of the student or other individuals that formed the basis for the disclosure, and of the parties to whom the disclosure was made.

2. Accrediting associations in order to carry out their accrediting functions (Education Code 49076; 34 CFR 99.31)
3. Under the conditions specified in Education Code 49076 and 34 CFR 99.31, organizations conducting studies on behalf of educational institutions or agencies for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction, provided that: (Education Code 49076; 34 CFR 99.31)
  - a. The study is conducted in a manner that does not permit personal identification of students or parents/guardians by individuals other than representatives of the organization who have legitimate interests in the information.
  - b. The information is destroyed when no longer needed for the purposes for which the study is conducted.
  - c. The district enters into a written agreement with the organization that complies with 34 CFR 99.31.
4. Officials and employees of private schools or school systems where the student is enrolled or intends to enroll, subject to the rights of parents/guardians as provided in Education Code 49068 and in compliance with 34 CFR 99.34 (Education Code 49076; 34 CFR 99.31, 99.34)

5. Local health departments operating countywide or regional immunization information and reminder systems and the California Department of Public Health, unless the parent/guardian has requested that no disclosures of this type be made (Health and Safety Code 120440)

Note: Education Code 49076 includes "contractors" and "consultants," as defined in the section "Definitions" above, among the categories of individuals to whom a student's personally identifiable information may be disclosed under certain circumstances. Unlike 34 CFR 99.31, however, Education Code 49076 prohibits disclosure of such information to volunteers and other parties.

6. Contractors and consultants having a legitimate educational interest based on services or functions which have been outsourced to them through a formal written agreement or contract with the district, excluding volunteers or other parties (Education Code 49076)  
(*cf. 3600 - Consultants*)

Note: Items #7 and 8 below are for use by districts that maintain high schools.

7. Agencies or organizations in connection with the student's application for or receipt of financial aid, provided that information permitting the personal identification of a student or the student's parents/guardians for these purposes is disclosed only as may be necessary to determine the eligibility of the student for financial aid, determine the amount of financial aid, determine the conditions which will be imposed regarding the financial aid, or enforce the terms or conditions of the financial aid (Education Code 49076; 34 CFR 99.31)
8. County elections officials for the purpose of identifying students eligible to register to vote or offering such students an opportunity to register, subject to the limits set by 34 CFR 99.37 and under the condition that any information provided on this basis shall not be used for any other purpose or transferred to any other person or agency (Education Code 49076; 34 CFR 99.37)  
(*cf. 1400 - Relations Between Other Governmental Agencies and the Schools*)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

#### De-identification of Records

Note: 20 USC 1232(g) and Education Code 49076 authorize the district to release student records for specified purposes (e.g., to federal and state officials conducting program audits or to organizations conducting studies) without parent/guardian consent after the removal of all "personally identifiable information" as defined in the section entitled "Definitions" above and provided that the district has made a reasonable determination that a student's identity will not be personally identifiable through single or multiple releases. Education Code 49074 further authorizes the district to provide de-identified statistical data to public or private agencies, postsecondary institutions, or educational research organizations when such actions would be "in the best educational interests of students."

34 CFR 99.31 lists objective standards under which districts may release information from de-identified records. These standards are applicable to both requests for individual, redacted records and requests for statistical information from multiple records.

When authorized by law for any program audit, educational research, or other purpose, the Superintendent or designee may release information from a student record without prior consent of the parent/guardian or adult student after the removal of all personally identifiable information. - Prior to

releasing such information, the Superintendent or designee shall make a reasonable determination that the student's identity is not personally identifiable, whether through single or multiple releases and taking into account other reasonably available information.- (Education Code 49074, 49076; 20 USC 1232g; 34 CFR 99.31)

#### Process for Providing Access to Records

Note: Education Code 49069 mandates procedures for notifying parents/guardians of the location of student records if not centrally located. The following paragraph may be expanded to include notification procedures.

Student records shall be maintained in a central file at the school attended by the student or, when records are maintained at different locations, a notation shall be placed in the central file indicating where other records may be found.- Parents/guardians and adult students shall be notified of the location of student records if not centrally located.- (Education Code 49069; 5 CCR 433)

The custodian of records shall be responsible for the security of student records and shall ensure that access is limited to authorized persons.- (5 CCR 433)

Note: 5 CCR 431 mandates districts to establish written procedures to ensure the security of student records. The following three paragraphs reflect this mandate and should be modified to reflect any specific physical, technological, or administrative controls developed by the district.

34 CFR 99.31 requires districts to use "reasonable methods" to (1) ensure that school officials, employees, and outside contractors obtain access to only those records, both paper and electronic, in which they have a legitimate educational interest and (2) identify and authenticate the identity of parents/guardians, students, school officials, and any other party to whom the district discloses personally identifiable information from education records. In addition, 34 CFR 99.31 specifies that a district which does not use physical or technological access controls (e.g., a locked file cabinet or computer security limiting access) must ensure that its administrative policy for controlling access is effective and remains in compliance with the "legitimate educational interest" requirement.

Analysis to Comments and Changes (73 Fed. Reg. 237, page 74817) suggests a balance of physical, technological, and administrative controls to prevent unauthorized access and to ensure that school officials do not have unrestricted access to the records of all students. The Analysis also clarifies that the reasonableness of the method depends, in part, on the potential harm involved. For example, high-risk records, such as social security numbers or other information that could be used for identity theft, should receive greater and more immediate protection.

In addition, as a condition of participation in an interagency data information system (e.g., California Longitudinal Pupil Achievement Data System), Education Code 49076 requires that the district develop security procedures or devices by which unauthorized personnel cannot access data in the system and procedures or devices to secure privileged or confidential data from unauthorized disclosure.

The custodian of records shall develop reasonable methods, including physical, technological, and administrative policy controls, to ensure that school officials and employees obtain access to only those student records in which they have legitimate educational interests.- (34 CFR 99.31)

To inspect, review, or obtain copies of student records, authorized persons shall submit a request to the custodian of records.- Prior to granting the request, the custodian of records shall authenticate the individual's identity.- For any individual granted access based on a legitimate educational interest, the request shall specify the interest involved.

Note: 34 CFR 99.30 specifies information that must be included in the parent/guardian consent form, as provided below. The provisions in the following two paragraphs are required pursuant to the California Attorney General's model policy developed pursuant to Education Code 234.7. See the Office of the Attorney General's publication Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues.

When required by law, a student's parent/guardian or an adult student shall provide written, signed, and dated consent before the district discloses the student record. Such consent may be given through



electronic means in those cases where it can be authenticated. The district's consent form shall specify the records that may be disclosed, state the purpose of the disclosure, and identify the party or class of parties to whom the disclosure may be made. Upon request by the parent/guardian or adult student, the district shall provide a copy of the records disclosed.- (34 CFR 99.30)

If the parent/guardian or adult student refuses to provide written consent for the release of student information, the Superintendent or designee shall not release the information, unless it is otherwise subject to release based on a court order or a lawful subpoena.

Note: Education Code 49069 and 5 CCR 431 mandate that the district adopt procedures for granting parent/guardian requests to inspect, review, and obtain copies of records.

Within five business days following the date of request, the authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours.- (Education Code 49069)

Note: Education Code 49069 mandates procedures for the availability of qualified certificated personnel to interpret records when requested. The following paragraph may be expanded to include specific procedures for persons to request and receive the assistance of certificated personnel.

Qualified certificated personnel shall be available to interpret records when requested.- (Education Code 49069)

The custodian of records or the Superintendent or designee shall prevent the alteration, damage, or loss of records during inspection.- (5 CCR 435)

#### Access Log

A log shall be maintained for each student's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate educational interest of the requester.- (Education Code 49064)

In every instance of inspection by persons who do not have assigned educational responsibility, the custodian of records shall make an entry in the log indicating the record inspected, the name of the person granted access, the reason access was granted, and the time and circumstances of inspection.- (5 CCR 435)

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

The custodian of records shall also make an entry in the log regarding any request for record(s) that was denied and the reason for the denial.

Note: Although Education Code 49064 does not require the district to record access by individuals specified in items #1-5 below, the district may consider recording access by all individuals as part of the reasonable administrative controls required by 34 CFR 99.31; see section above entitled "Process for Providing Access to Records."

The log shall include requests for access to records by:

1. Parents/guardians or adult students
2. Students who are 16 years of age or older or who have completed the 10th grade
3. Parties obtaining district-approved directory information

4. Parties who provide written parental consent, in which case the consent notice shall be filed with the record pursuant to Education Code 49075
5. School officials and employees who have a legitimate educational interest

Note: Pursuant to Education Code 234.7, any request for student information by a law enforcement agency for the purpose of enforcing immigration laws must be reported to the Superintendent and the Board; see the accompanying Board policy. Therefore, it is recommended that the custodian of records make an entry in the log regarding any such requests, as provided in item #6 below.

6. Law enforcement personnel seeking to enforce immigration laws

The log shall be open to inspection only by the parent/guardian, adult student, dependent adult student, custodian of records, and certain state or federal officials specified in Education Code 49064.- (Education Code 49064; 5 CCR 432)

#### Duplication of Student Records

Note: Education Code 49069 mandates that the district adopt procedures for granting parent/guardian requests for copies of student records pursuant to Education Code 49065.

To provide copies of any student record, the district may charge a reasonable fee not to exceed the actual cost of providing the copies. No charge shall be made for providing up to two transcripts or up to two verifications of various records for any former student.- No charge shall be made to locate or retrieve any student record.- (Education Code 49065)  
(cf. 3260 - Fees and Charges)

#### Changes to Student Records

Only a parent/guardian having legal custody of a student or ~~an adult~~ student who is 18 years of age or is attending an institution of postsecondary education may challenge the content of a record or offer a written response to a record.- (Education Code 49061)  
(cf. 5125.3 - Challenging Student Records)

No addition or change shall be made to a student's record after high school graduation or permanent departure, other than routine updating, unless required by law or with prior consent of the parent/guardian or adult student. (Education Code 49070; 5 CCR 437)

~~When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to reflect the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. The district is not required to modify records that the former student has not requested for modification or reissuance. (Education Code 49062.5)~~

~~If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)~~

- ~~1. The date of the request~~
- ~~2. The date the requested records were reissued to the former student~~
- ~~3. A list of the records that were requested by and reissued to the former student~~
- ~~4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender~~

5. ~~The name of the employee who completed the request~~
6. ~~The current and former names and/or genders of the student~~

Note: In CALPADS' "Update FLASH #158, Guidance for Changing a Student's Legal Name in CALPADS", the California Department of Education states that a request to change a student's legal name must be supported by legal documentation such as a court record, birth certificate, or passport.

~~Any request to change a former student who submits a request to change the legal name or gender on the student's records but is unable to provide any government-issued legal name in the student's mandatory permanent student record shall be accompanied with appropriate documentation demonstrating the legal name or gender change, may request a name or gender change through.~~

Any challenge to the content of a student's record shall be filed in accordance with the process described in Education Code 49070 and specified in AR 5125.3 - Challenging Student Records. (Education Code 49070)

#### Retention and Destruction of Student Records

All anecdotal information and assessment reports maintained as student records shall be dated and signed by the individual who originated the data. (5 CCR 431)

The following mandatory permanent student records shall be kept indefinitely: (5 CCR 432, 437)

1. Legal name of student
2. Date and place of birth and method of verifying birth date  
(*cf. 5111 - Admission*)
3. Sex of student
4. Name and address of parent/guardian of minor student
  - a. Address of minor student if different from the above
  - b. Annual verification of parent/guardian's name and address and student's residence  
(*cf. 5111.1 - District Residency*)
5. Entrance and departure dates of each school year and for any summer session or other extra session
6. Subjects taken during each year, half-year, summer session, or quarter, and marks or credits given towards graduation  
(*cf. 5121 - Grades/Evaluation of Student Achievement*)
7. Verification of or exemption from required immunizations  
(*cf. 5141.31 - Immunizations*)
8. Date of high school graduation or equivalent

Mandatory interim student records, unless forwarded to another district, shall be maintained subject to destruction during the third school year after the school year in which they originated, following a determination that their usefulness has ceased or the student has left the district. These records include: (Education Code 48918, 51747; 5 CCR 432, 437, 16027)

1. Expulsion orders and the causes therefor

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*  
*(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))*

2. A log identifying persons or organizations who request or receive information from the student record
3. Health information, including verification or waiver of the health screening for school entry  
*(cf. 5141.32 - Health Screening for School Entry)*
4. Information on participation in special education programs, including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge  
*(cf. 6159 - Individualized Education Program)*  
*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*
5. Language training records  
*(cf. 6174 - Education for English Learners)*
6. Progress slips/notices required by Education Code 49066 and 49067
7. Parental restrictions/stipulations regarding access to directory information
8. Parent/guardian or adult student rejoinders to challenged records and to disciplinary action
9. Parent/guardian authorization or prohibition of student participation in specific programs
10. Results of standardized tests administered within the past three years  
*(cf. 6162.51 - State Academic Achievement Tests)*
11. Written findings resulting from an evaluation conducted after a specified number of missed assignments to determine whether it is in a student's best interest to remain in independent study  
*(cf. 6158 - Independent Study)*

Permitted student records may be destroyed six months after the student completes or withdraws from the educational program and their usefulness ceases, including: (5 CCR 432, 437)

1. Objective counselor and/or teacher ratings
2. Standardized test results older than three years
3. Routine disciplinary data  
*(cf. 5144 - Discipline)*
4. Verified reports of relevant behavioral patterns
5. All disciplinary notices
6. Supplementary attendance records

Records shall be destroyed in a way that assures they will not be available to possible public inspection in the process of destruction. (5 CCR 437)

Transfer of Student Records

When a student transfers into this district from any other school district or a private school, the Superintendent or designee shall inform the student's parent/guardian of rights regarding student records, including a parent/guardian's right to review, challenge, and receive a copy of student records. (Education Code 49068; 5 CCR 438)

Note: Education Code 48201 requires districts to request records of a transferring student regarding acts that resulted in the student's suspension or expulsion from the previous school, as specified below. Once the record is received, the Superintendent or designee must inform the student's teachers of the acts; see AR 4158/4258/4358 - Employee Security.

When a student transfers into this district from another district, the Superintendent or designee shall request that the student's previous district provide any records, either maintained by that district in the ordinary course of business or received from a law enforcement agency, regarding acts committed by the transferring student that resulted in the student's suspension or expulsion. (Education Code 48201)(*cf. 4158/4258/4358 - Employee Security*)  
(*cf. 5119 - Students Expelled From Other Districts*)

Note: Pursuant to Education Code 49068, a district is required to transfer a copy of a student's records to another school in which the student is enrolled or intends to enroll within 10 school days of receiving a request for the records. However, this is not applicable in circumstances where a more restrictive timeline is required. For example, a district is required to transfer the records of a student who is a foster youth to the new school within two business days, pursuant to Education Code 48853.5.

When a student transfers from this district to another school district or to a private school, the Superintendent or designee shall forward a copy of the student's mandatory permanent record within 10 school days of the district's receipt of the request for the student's records. The original record or a copy shall be retained permanently by this district. If the transfer is to another California public school, the student's entire mandatory interim record shall also be forwarded. If the transfer is out of state or to a private school, the mandatory interim record may be forwarded. Permitted student records may be forwarded to any other district or private school. (Education Code 48918, 49068; 5 CCR 438)

Upon receiving a request from a county placing agency to transfer a student in foster care out of a district school, the Superintendent or designee shall transfer the student's records to the next educational placement within two business days. (Education Code 49069.5)

All student records shall be updated before they are transferred. (5 CCR 438)

Student records shall not be withheld from the requesting district because of any charges or fees owed by the student or parent/guardian. (5 CCR 438)

If the district is withholding grades, diploma, or transcripts from the student because of damage or loss of school property, this information shall be sent to the requesting district along with the student's records.(*cf. 5125.2 - Withholding Grades, Diploma or Transcripts*)

#### Notification of Parents/Guardians

Upon any student's initial enrollment, and at the beginning of each school year thereafter, the Superintendent or designee shall notify parents/guardians and eligible students, in writing, of their rights related to student records.- If 15 percent or more of the students enrolled in the district speak a single primary language other than English, then the district shall provide these notices in that language. Otherwise, the district shall provide these notices in the student's home language insofar as practicable. The district shall effectively notify parents/guardians or eligible students with disabilities.- (Education Code ~~48985~~, 49063, ~~48985~~; 34 CFR 99.7)  
(*cf. 5145.6 - Parental Notifications*)

The notice shall include: (Education Code 49063; 34 CFR 99.7, 99.34)

1. The types of student records kept by the district and the information contained therein
2. The title(s) of the official(s) responsible for maintaining each type of record
3. The location of the log identifying those who request information from the records
4. District criteria for defining school officials and employees and for determining legitimate educational interest
5. District policies for reviewing and expunging student records
6. The right to inspect and review student records and the procedures for doing so
7. The right to challenge and the procedures for challenging the content of a student record that the parent/guardian or student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights
8. The cost, if any, charged for duplicating copies of records
9. The categories of information defined as directory information pursuant to Education Code 49073
10. The right to consent to disclosures of personally identifiable information contained in the student's records except when disclosure without consent is authorized by law
11. Availability of the curriculum prospectus developed pursuant to Education Code 49091.14 containing the titles, descriptions, and instructional aims of every course offered by the school (*cf. 5020 - Parent Rights and Responsibilities*)
12. Any other rights and requirements set forth in Education Code 49060-49085, and the right of parents/guardians to file a complaint with the U.S. Department of Education concerning an alleged failure by the district to comply with 20 USC 1232g

Note: Pursuant to 34 CFR 99.34, if the district's annual parental notification contains the information described in optional item #13 below, the district does not need to attempt to individually notify a parent/guardian or adult student when the district discloses an education record to officials of another school, school system, or postsecondary institution (see item #5 in the list of persons/agencies with legitimate educational interests in the section entitled "Access for Limited Purpose/Legitimate Educational Interest" above).

13. A statement that the district forwards education records to other agencies or institutions that request the records and in which the student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment

Note: The following paragraph reflects the Attorney General's model policy developed pursuant to Education Code 234.7.

In addition, the annual parental notification shall include a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will not be released without parental consent or a court order.

## Student Records from Social Media

Note: The following **optional** section is for use by districts that have adopted a program, pursuant to Education Code 49073.6, to gather or maintain any information obtained from students' social media activity that pertains directly to school safety or student safety. Districts that adopt such a program, as specified in the accompanying Board policy, must comply with the requirements described below. Districts that have not adopted such a program should delete the following section.

For the purpose of gathering and maintaining records of students' social media activity, the Superintendent or designee shall: (Education Code 49073.6)

1. Gather or maintain only information that pertains directly to school safety or student safety
2. Provide a student with access to any information that the district obtained from the student's social media activity and an opportunity to correct or delete such information
3. Destroy information gathered from social media and maintained in student records within one year after a student turns 18 years of age or within one year after the student is no longer enrolled in the district, whichever occurs first
4. Notify each parent/guardian that the student's information is being gathered from social media and that any information maintained in the student's records shall be destroyed as provided in item #3 above. The notification shall also include, but is not limited to, an explanation of the process by which a student or the student's parent/guardian may access the student's records for examination of the information gathered or maintained and the process by which removal of the information may be requested or corrections to the information may be made. The notification may be provided as part of the annual parental notification required pursuant to Education Code 48980.
5. If the district contracts with a third party to gather information on a student from social media, ensure that the contract:
  - a. Prohibits the third party from using the information for purposes other than those specified in the contract or from selling or sharing the information with any person or entity other than the district, the student, or the student's parent/guardian
  - b. Requires the third party to destroy the information immediately upon satisfying the terms of the contract, or when the district notifies the third party that the student has turned 18 years of age or is no longer enrolled in the district, whichever occurs first

### Updating Name and/or Gender of Former Students

Note: Education Code 49062.5 requires a district to update a former student's records to reflect a change to the former student's name and/or gender, as specified below.

When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to include the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. (Education Code 49062.5)

If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

1. The date of the request
2. The date the requested records were reissued to the former student
3. A list of the records that were requested by and reissued to the former student
4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender
5. The name of the employee who completed the request
6. The current and former names and/or genders of the student

Any former student who submits a request to change the legal name and/or gender on the student's records but is unable to provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and AR 5125.3 - Challenging Student Records. (Education Code 49062.5)

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Regulation approved: April 10, 2007  
revised: May 08, 2012  
revised: February 12, 2013  
revised: March 10, 2015  
revised: January 12, 2016  
revised: August 14, 2018  
revised: January 14, 2020  
revised: March 08, 2022





## Students

### **Regulation 5145.3: Nondiscrimination/Harassment**

Original Adopted Date: 12/09/2014 | Last Revised Date: 11/10/2020 | Last Reviewed Date: 11/10/2020

Note: The following **mandated** administrative regulation provides measures that may be implemented by a district to comply with state and federal laws and regulations prohibiting unlawful discrimination at school or in school-sponsored or school-related activities, including discriminatory harassment, intimidation, and bullying, of any student based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected category or association with a person or group with one or more of these actual or perceived characteristics. Federal and state law also prohibit retaliation against those who engage in activity to protect civil rights.

5 CCR 4621 **mandates** the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying. In addition, 34 CFR 106.8 and other federal regulations **mandate** districts that receive federal financial assistance to adopt procedures for the "prompt and equitable" resolution of student and employee discrimination complaints, including the designation of one or more responsible employees to ensure district compliance with federal laws and regulations governing the district's educational programs.

During the Federal Program Monitoring process, California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for investigating complaints. The U.S. Department of Education's (USDOE) Office for Civil Rights (OCR) is the agency responsible for the administrative enforcement of federal antidiscrimination laws and regulations in programs and activities that receive federal financial assistance from the department. In reviewing a district's discrimination policies and procedures, OCR will examine whether the district has identified the employee(s) responsible for coordinating compliance with federal civil rights laws, including the investigation of complaints.

The following paragraph identifies the employee(s) designated to coordinate the district's efforts to comply with state and federal civil rights laws as the same person designated to investigate and resolve discrimination complaints under AR 1312.3 - Uniform Complaint Procedures. Districts may modify the following paragraph to designate different district employees to serve these functions. Note also that a district may designate more than one employee to coordinate compliance and/or receive and investigate complaints, although each employee designated as a coordinator/compliance officer must be properly trained.

34 CFR 106.8, as amended by 85 Fed. Reg. 30026, requires that the employee designated by the district to coordinate its responsibilities under Title IX be referred to as the Title IX Coordinator. The Title IX Coordinator is responsible for receiving complaints of sexual harassment and determining whether the complaint should be appropriately addressed through AR 1312.3 or the federal Title IX complaint procedures pursuant to 34 CFR 106.44-106.45. The Title IX Coordinator may be the same person designated below and in AR 1312.3. See AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination targeting a student, including discriminatory harassment, intimidation, or bullying, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected status or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

James Berardi

Superintendent of Schools  
PO Box 955  
109 Beckwith Road  
Loyalton, CA 96118  
(530) 993-1660 Ext 110  
jberardi@spjUSD.org

*(cf. 1312.1 - Complaints Concerning District Employees)*  
*(cf. 1312.3 - Uniform Complaint Procedures)*  
*(cf. 5145.7 - Sexual Harassment)*  
*(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)*

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

Note: As part of its responsibility to monitor district compliance with legal requirements concerning discrimination pursuant to Education Code 234.1, CDE is required to ensure that the district posts its nondiscrimination policies in all schools, offices, staff lounges, and student government meeting rooms.

In addition, federal regulations enforced by OCR require the district to notify students, parents/guardians, and employees of its policies prohibiting discrimination on the basis of sex (34 CFR 106.8, 106.9), disability (34 CFR 104.8 and 28 CFR 35.107), and age (34 CFR 110.25) and of related complaint procedures. For notification requirements specifically pertaining to sexual harassment, see BP/AR 5145.7 - Sexual Harassment.

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public by posting them in prominent locations and providing easy access to them through district-supported communications

Note: Education Code 234.6 requires a district to post its nondiscrimination policies on its web site as specified below. In addition to the policies listed below, if the district has a policy in regard to the prevention and response to hate violence, it is also required to be posted, and the following item should be modified accordingly. See BP 5145.9 - Hate-Motivated Behavior.

2. Post the district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)  
*(cf. 0410 - Nondiscrimination in District Programs and Activities)*  
*(cf. 1113 - District and School Web Sites)*  
*(cf. 1114 - District-Sponsored Social Media)*  
*(cf. 5131.2 - Bullying)*  
*(cf. 5145.9 - Hate-Motivated Behavior)*
3. Post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)

Note: Education Code 221.61 requires districts and public schools to post on their web sites information related to Title IX (20 USC 1681-1688). Education Code 234.6 requires districts to post the Title IX information required pursuant to 221.61 in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. Additionally, districts are required to provide a link to the Title IX information included on CDE's website pursuant to Education Code 221.6, in the same manner. A comprehensive list of rights based on the federal regulations implementing Title IX can be found in Education Code 221.8. A district that does not maintain a web site may comply by posting the information below on the web site of its county office of education. A school without a web site may comply by posting the information on the web site of the district or county office of education.

4. Post in a prominent location on the district web site in a manner that is easily accessible to parents/guardians and students information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the following: (Education Code 221.6, 221.61, 234.6)
  - a. The name and contact information of the district's Title IX Coordinator, including the phone number and email address
  - b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code 221.8 and web links to information about those rights and responsibilities located on the web sites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights (OCR)
  - c. A description of how to file a complaint of noncompliance under Title IX, which shall include:
    - (1) An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations
    - (2) An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on the OCR's web site
    - (3) A web link to the OCR complaints form and the contact information for the office, including the phone number and email address for the office
  - d. A link to the Title IX information included on the California Department of Education's (CDE) web site
5. Post a link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families. Such resources shall be posted in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. (Education Code 234.5, 234.6)
6. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior.
7. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that

may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.  
(*cf. 5145.6 - Parental Notifications*)

Note: Both federal and state laws contain requirements for translation of certain information and documents. Title VI of the Civil Rights Act of 1964 requires school districts to ensure meaningful access to their programs and activities by persons with limited English proficiency. OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP) parents/guardians in a language other than English in order to be adequate. OCR enforces this requirement consistent with the Department of Justice's 2003 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons. Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on balancing four factors: (1) the number or proportion of LEP individuals likely to encounter or be served by the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the program, and (4) the resources available to the recipient and costs. State law is more specific than federal law. Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English.

8. Ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

9. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and/or information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students, ~~including transgender and gender-nonconforming students.~~

(*cf. 1240 - Volunteer Assistance*)

(*cf. 4131 - Staff Development*)

(*cf. 4231 - Staff Development*)

(*cf. 4331 - Staff Development*)

10. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so.  
(Education Code 234.1)

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

Note: Item #11 below may be revised to reflect district practice. In some situations, the district may need to provide assistance to a student to protect the student from harassment or bullying. Each situation will need to be analyzed to determine the most appropriate course of action to meet the needs of the student, based on the circumstances involved.

11. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students from threatened or potentially discriminatory behavior and ensure their privacy rights.

## Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti  
*(cf. 5131.5 - Vandalism and Graffiti)*
2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond
3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination
4. Consistent with laws regarding the confidentiality of student and personnel records, communicating to students, parents/guardians, and the community the school's response plan to unlawful discrimination or harassment  
*(cf. 4112.6/4212.6/4312.6 - Personnel Files)*  
*(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)*  
*(cf. 5125 - Student Records)*
5. Taking appropriate disciplinary action against students, employees, and anyone determined to have engaged in wrongdoing in violation of district policy, including any student who is found to have filed a complaint of discrimination that the student knew was not true  
*(cf. 4118 - Dismissal/Suspension/Disciplinary Action)*  
*(cf. 4218 - Dismissal/Suspension/Disciplinary Action)*  
*(cf. 5144 - Discipline)*  
*(cf. 5144.1 - Suspension and Expulsion/Due Process)*  
*(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))*  
*(cf. 6159.4 - Behavioral Interventions for Special Education Students)*

## Process for Initiating and Responding to Complaints

Note: Education Code 234.1 requires that districts adopt a process for receiving and investigating complaints of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying. Such a process, which is required to be consistent with the uniform complaint procedures (UCP) specified in 5 CCR 4600-4670, must include (1) a requirement that school personnel who witness an act take immediate steps to intervene when safe to do so, (2) a timeline for investigating and resolving complaints, (3) an appeal process, and (4) translation of forms when required by Education Code 48985. 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). OCR guidance on federal civil rights requirements notes that districts may have a responsibility to respond to notice of discrimination whether or not a formal complaint is filed.

Complaints of sexual harassment must be addressed through the federal Title IX complaint procedures established pursuant to 34 CFR 106.44-106.45, as added by 85 Fed. Reg. 30026, if the alleged conduct meets the federal definition of sexual harassment. Pursuant to 34 CFR 106.30, sexual harassment includes (1) a district employee conditioning the provision of a district aid, benefit, or service on an individual's participation in unwelcome sexual conduct; (2) unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity; or (3) sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 and 34 USC 12291. Allegations that do not meet this definition should be addressed through the district's UCP. See BP/AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Students who feel that they have been subjected to unlawful discrimination described above or in district policy are strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, students who observe any such incident are strongly encouraged to

report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

Note: Though a formal complaint must be in writing pursuant to 5 CCR 4600, the district's obligation to provide a safe school environment for its students overrides the need to comply with formalities. Thus, once the district receives notice of an incident, whether verbally or in writing, it is good practice to begin the investigation of the report and to take steps to stop any prohibited conduct and address any effect on students. The following paragraph reflects such practice and is consistent with OCR recommendation.

When a report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, the principal or compliance officer shall notify the student or parent/guardian of the right to file a formal complaint in accordance with AR 1312.3 - Uniform Complaint Procedures or, for complaints of sexual harassment that meet the federal Title IX definition, AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Once notified verbally or in writing, the compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated. (cf. 5141.4 - Child Abuse Prevention and Reporting)

### **Issues Unique to Intersex, Nonbinary,** Transgender and Gender-Nonconforming Students

Note: The terms and definitions used below are consistent with California law, case law, and generally accepted terms within academia and in publications issued by state and federal agencies such as CDE and OCR, including provisions in the California Gender Recognition Act that recognize three gender options, female, male, and nonbinary, and define "nonbinary" and other related terms such as "intersex" and "transgender". In addition to consistency with the above, the definition of "gender identity" below is consistent with the Resolution Agreement between the Arcadia Unified School District, OCR, and the U.S. Department of Justice, Civil Rights Division, which defines "gender identity" as "one's internal sense of gender, which may be different from one's assigned sex, and which is consistently and uniformly asserted, or for which there is other evidence that the gender identity is sincerely held as part of the student's core identity."

The following section is also consistent with OCR's fact sheet "Supporting Intersex Students: A Resource for Students, Families, and Educators," issued in October 2021 and CDE's "Update FLASH #158, Guidance for Changing a Student's Gender in CALPADS," which provides guidance on changing a student's gender and/or legal name on the student's mandatory permanent record.

*Gender identity* of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

*Gender expression* means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

*Gender transition* refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

*Gender-nonconforming student* means a student whose gender expression differs from stereotypical expectations.

*Intersex student* means a student with natural bodily variations in anatomy, hormones, chromosomes, and other traits that differ from expectations generally associated with female and male bodies.

*Nonbinary student* means a student whose gender identity falls outside of the traditional conception of strictly either female or male, regardless of whether or not the student identifies as transgender, was born with intersex traits, uses gender-neutral pronouns, or uses agender, genderqueer, pangender, gender nonconforming, gender variant, or such other more specific term to describe their gender.

*Transgender student* means a student whose gender identity is different from the gender assigned at birth.

The district prohibits acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, or that have the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment, regardless of whether the acts are sexual in nature. Examples of the types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to:

1. Refusing to address a student by a name and the pronouns consistent with the student's gender identity
2. Disciplining or disparaging a student or excluding the student from participating in activities, for behavior or appearance that is consistent with the student's gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable
3. Blocking a student's entry to the restroom that corresponds to the student's gender identity
4. Taunting a student because the student participates in an athletic activity more typically favored by a student of the other sex
5. Revealing a student's gender identity to individuals who do not have a legitimate need for the information, without the student's consent
6. Using gender-specific slurs
7. Physically assaulting a student motivated by hostility toward the student because of the student's gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) or Title IX sexual harassment procedures (AR 5145.71), as applicable, shall be used to report and resolve complaints alleging discrimination against intersex, nonbinary, transgender, and gender-nonconforming students.

Examples of bases for complaints include, but are not limited to, the above list, as well as improper



rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's transgender status gender identity, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

To ensure that intersex, nonbinary, transgender, and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines:

Note: Timelines included in items #1-2 below may be modified to reflect district practice.

Pursuant to state and federal law, a district has the responsibility to ensure a safe, nondiscriminatory school environment for all students and equal access to the educational program for intersex, nonbinary, transgender, or gender non-conforming students. As part of its obligation, the district must keep a student's private information, including a student's gender, gender identity, or gender expression, confidential. CDE's "School Success and Opportunity Act (Assembly Bill 1266) Frequently Asked Questions," references a transgender student's informational privacy right under Article I, Section I of the California Constitution as protecting the student's gender identity from disclosure. However, CDE specifies that, pursuant to 34 CFR 99.36, disclosure of such information to appropriate parties is permitted in connection with an emergency, as necessary to protect the health or safety of the student or other individuals. Therefore, a district is required to take measures such as those specified in the following paragraph, to prevent unintentional release of students' private information and should contact legal counsel before disclosing a student's gender identity without the student's consent.

1. Right to privacy: A student's intersex, nonbinary, transgender, or gender-nonconforming status is the student's private information. The district shall develop strategies to prevent unauthorized disclosure of students' private information. Such strategies may include, but are not limited to, collecting or maintaining information about student gender only when relevant to the educational program or activity, protecting or revealing a student's gender identity as necessary to protect the health or safety of the student, and keeping a student's unofficial record separate from the official record.

The district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. -In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's intersex, nonbinary, transgender, or gender-nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the employee shall seek the student's permission to notify the compliance officer. -If the student refuses to give permission, the employee shall keep the student's information confidential, unless the employee is required to disclose or report the student's information pursuant to this administrative regulation, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to the student's status as an intersex, nonbinary, transgender, or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the student's need for support, the compliance officer may discuss with the student any need to disclose the student's intersex, nonbinary, transgender, or gender-nonconformity status or gender identity or gender expression to the student's parents/guardians and/or others, including other students, teacher(s), or other adults on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

*(cf. 1340 - Access to District Records)*

*(cf. 3580 - District Records)*

2. **Determining a Student's Gender Identity:** The compliance officer shall accept the student's assertion of gender identity and begin to treat the student consistent with that gender identity unless district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.
  
3. **Addressing a Student's Transition Needs:** The compliance officer shall arrange a meeting with the student and, if appropriate, the student's parents/guardians to identify and develop strategies for ensuring that the student's access to educational programs and activities is maintained. The meeting shall discuss the intersex, nonbinary, transgender, or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to the student's status as an intersex, nonbinary, transgender, or gender-nonconforming individual, so that prompt action can be taken to address it. - Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting the student's educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

Note: Pursuant to Education Code 221.5, a district is required to permit a student to use facilities and participate in sex-segregated school programs and activities consistent with the student's gender identity, regardless of the gender listed on the student's educational records. In implementing state law, districts may review recommended practices in the USDOE's Office of Elementary and Secondary Education's Examples of Policies and Emerging Practices for Supporting Transgender Students. For more information on the rights of transgender students, see CSBA's Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Discrimination.

4. **Accessibility to Sex-Segregated Facilities, Programs, and Activities:** When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity. To address any student's privacy concerns in using sex-segregated facilities, the district shall offer available options such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, or use of the locker room before or after the other students. However, the district shall not require a student to utilize these options because the student is intersex, nonbinary, transgender, or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with the student's gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with the student's gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

*(cf. 6145 - Extracurricular and Cocurricular Activities)*

*(cf. 6145.2 - Athletic Competition)*

*(cf. 6153 - School-Sponsored Trips)*

*(cf. 7110 - Facilities Master Plan)*

Note: Education Code 49062.5 and 49070 require districts to update a former student's records to change the student's name and/or gender as specified below. See AR 5125 - Student Records. Pursuant to 5 CCR 432, a district is required to maintain for each student a mandatory permanent student record that includes the student's legal name, sex, and other specified details. While 5 CCR 4910 refers to "sex" as the "biological condition or quality of being a female or male human being," it also defines "gender" to mean "sex," which includes "a person's gender identity and gender related appearance and behavior whether or not stereotypically associated with the person's assigned sex at birth." When

responding to a request to change the gender or legal name of intersex, nonbinary, transgender, or gender non-conforming students, districts should be mindful of laws prohibiting gender-based discrimination. In CALPADS' "Update FLASH #158, Guidance for Changing a Student's Gender in CALPADS", CDE distinguishes the process for updating a student's legal name from the process for updating a student's gender. According to CDE, a district must receive formal documentation that a student's name has been legally changed before the student's recorded legal name may be changed in the student's mandatory permanent student record (official record). When documentation is not provided, CDE states the district should nonetheless update all other school records (unofficial records such as attendance sheets, report cards, and school identification) to reflect the name change. On the other hand, to change a student's gender in the student's official records, CDE states that there is no specific requirement regarding formal documentation or process that a district should review or require in determining the gender to be recorded in the official records. Pursuant to Education Code 49061, only a parent/guardian may authorize a change to a student's gender in the student's official record. The district should consult legal counsel in developing a policy in this regard.

5. Student Records: Upon each student's enrollment, the district is required to maintain a mandatory permanent student record (official record) that includes the student's gender and legal name.
4. A student's legal name as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed with proper documentation. ~~When a student presents government-issued documentation of a name and/or gender change or submits a request for a name and/or gender change through the process specified in Education Code 49070, the district shall update the student's records. (Education Code 49062.5, 49070)~~  
- A student's gender as entered on the student's official record required pursuant to 5 CCR 432 shall only be changed with written authorization of a parent/guardian having legal custody of the student. (Education Code 49061)

However, when proper documentation or authorization, as applicable, is not submitted with a request to change a student's legal name or gender, any change to the student's record shall be limited to the student's unofficial records such as attendance sheets, report cards, and school identification.

*(cf. 5125 - Student Records)*

*(cf. 5125.1 - Release of Directory Information)*

*(cf. 5125.3 - Challenging Student Records)*

6. Names and Pronouns: If a student so chooses, district personnel shall be required to address the student by a name and the pronoun(s) consistent with the student's gender identity, without the necessity of a court order or a change to the student's official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns will, in general, not constitute a violation of this administrative regulation or the accompanying district policy.
7. Uniforms/Dress Code: A student has the right to dress in a manner consistent with the student's gender identity, subject to any dress code adopted on a school site.  
*(cf. 5132 - Dress and Grooming)*

SIERRA COUNTY OFFICE OF EDUCATION  
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
 Regulation approved: December 9, 2014  
 revised: October 11, 2016  
 revised: July 11, 2017  
 revised: September 11, 2018  
 revised: November 10, 2020  
 revised: March 08, 2022