

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

June 21, 2022

6:00pm Regular Session

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

Patty Hall, Clerk, District 1 – phall@spjUSD.org
Tom Mooers, District 2 – tmooers@spjUSD.org
Christina Potter, Vice President, District 3 - cpotter@spjUSD.org
Nicole Stannard, District 4 – nstannard@spjUSD.org
Vacant, District 5

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/84927218673>

Phone dial-in: 669-900-9128

Webinar ID: 849 2721 8673

(Press *6 to unmute)

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

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

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. Resignations:

1. Monica O'Reilly, Loyalton Elementary/Downieville Special Education Teacher, 1.0 FTE, effective June 10, 2022
2. Sharie Jackowiak, Instructional Aide, Loyalton High School, .71 FTE (4.25 hours daily), effective June 10, 2022
3. Danielle Jackson, Loyalton Elementary School, Instructional Aide, .76 FTE (4.58 hours daily), effective June 10, 2022

b. Assignment of Tamara Hubbs, Speech & Language Aide, Loyalton Elementary School, .60 FTE (18 hours/week), effective August 24, 2022

c. Board Organization – President

d. Strategic Planning

e. North State Together

f. Adult Education portable placement update

2. Business Report
 - a. Letter received from the California Department of Education confirming positive certification for the 2021-2022 Second Interim Reports**
 - b. Account Object Summary-Balance from 07/01/2021 to 05/31/2022**
3. Staff Reports (5 minutes)
4. Board Member Reports (5 minutes)
5. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held May 10, 2022**
2. Approval of Board Report-Checks Dated 05/01/2022 through 05/31/2022**
3. Authorization to enter into a Memorandum of Understanding between Sierra County Office of Education and Sierra-Plumas Joint Unified School District, Contract 2023-001C**
4. Approval of agreement with the County of Sierra for the 2022-2023 Fiscal Year for Friday Night Live services, Contract No. 2023-002C**

G. ACTION ITEMS

1. New Business

PUBLIC HEARING – SELPA

- a. Public Hearing to receive public comment on the 2022-2023 Sierra County SELPA Annual Service and Budget Plan (item b.)
- b. Approval of the 2022-2023 Sierra County SELPA Annual Service and Budget Plan**
- c. Approval of the 2022-2023 Local Control and Accountability Plan**

PUBLIC HEARING – SCOE Budget

- d. Public Hearing to receive public comment on the 2022-2023 SCOE Budget (item e.)
- e. Approval of the 2022-2023 Budget and the Criteria and Standards Report**
The proposed budget will be available for public inspection at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, three days prior to the board meeting between the hours of 8:00 a.m. and 4:30 p.m.
- f. Adoption of Resolution 22-007C, Changing Bank Account Authorized Signatory**

ROLL CALL VOTE

- g. Approval of utilizing AB 361 for meetings conducted through July 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

- h. 4030—Nondiscrimination in Employment
 - 1. Board Policy, *revisions***
- i. 4112.9~4212.9~4312.9—Employee Notifications
 - 1. Exhibit, *revisions***
- j. 4141.6~4241.6—Concerted Action/Work Stoppage
 - 1. Board Policy, *revisions***
 - 2. Administrative Regulation, *revisions***
- k. 5116.1—Intradistrict Open Enrollment
 - 1. Board Policy, *annual review***
 - 2. Administrative Regulation, *annual review***
 - 3. Exhibit (1), *annual review***
 - 4. Exhibit (2), *annual review***
- l. 6145—Extracurricular and Cocurricular Activities
 - 1. Board Policy, *annual review***
 - 2. Administrative Regulation, *annual review***

H. ADVANCED PLANNING

- 1. Next Regular Board Meetings will be held on July 12, 2022, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items

I. ADJOURN



James Berardi, Superintendent
Secretary to the County Board of Education

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

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

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



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

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

May 13, 2022

James Berardi, Superintendent
Sierra County Office of Education
Sierra-Plumas Unified School District
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Berardi:

Subject: 2021–22 Second Interim Reports

Pursuant to California *Education Code* sections 1240(l) and 42131(g), the CDE has reviewed your county office of education and school district's Second Interim Reports and the accompanying positive certifications of financial solvency to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education and are consistent with a financial plan that will enable your county office of education and school district to satisfy their multiyear financial commitments, including all financial obligations in the current year. We concur with your assessment that, based on current projections, your county office of education and school district will be able to meet their financial obligations for the current and subsequent two fiscal years and that positive certifications are appropriate.

We appreciate the submission of your Second Interim Reports. If you have any questions or concerns, you may email us at SACSINFO@cde.ca.gov.

Sincerely,

/s/

John Miles, Administrator
Fiscal Oversight and Support Office

JM
2022-0201a-46

cc: Nona Griesert, Business Manager

Balances through May						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	307,843.00	398,045.00	31,433.42	289,302.79	77,308.79
1115	Certificated Extra Duty	1,000.00	430.00		430.00	.00
1120	Certificated Substitutes	7,500.00	5,527.00		4,870.00	657.00
1200	Certificated Pupil Support Ser	56,444.00	52,489.00	2,675.83	31,823.11	17,990.06
1300	Certificated Supervisor Admini	197,315.00	204,355.00	16,530.60	188,187.65	363.25-
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	Total for Object 1000	580,102.00	670,846.00	50,639.85	514,613.55	105,592.60
2100	Instructional Aides' Salaries	154,607.00	149,471.00	14,729.45	109,759.10	24,982.45
2115	Classified Extra Duty	1,000.00	1,000.00		566.66	433.34
2120	Classified Substitutes	5,000.00	7,734.00		5,215.26	2,518.74
2200	Classified Support Salaries	39,910.00	87,283.00	4,265.10	64,820.53	18,197.37
2215	Classified Support Extra Duty	1,000.00	2,271.00			2,271.00
2220	Classified Substitute Salaries		750.00		1,433.68	683.68-
2300	Classified Supervisors' Admini	207,800.00	156,226.00	10,949.35	120,147.00	25,129.65
2400	Clerical Technical Office Staf	150,609.00	181,294.00	16,763.68	163,070.75	1,459.57
2900	Other Classified Salaries	19,752.00	19,752.00		5,104.00	14,648.00
	Total for Object 2000	579,678.00	605,781.00	46,707.58	470,116.98	88,956.44
3101	STRS Certificated Positions	160,406.00	179,256.00	8,568.26	85,619.38	85,068.36
3102	STRS Classified Positions				338.40	338.40-
3201	PERS Certificated Positions				213.07	213.07-
3202	PERS Classified Positions	122,318.00	131,792.00	9,381.29	105,752.05	16,658.66
3301	OASDI Certificated Positions				92.38	92.38-
3302	OASDI Classified Positions	35,661.00	37,152.00	2,844.48	29,002.83	5,304.69
3311	Medicare Certificated Position	9,207.00	9,705.00	708.62	7,450.04	1,546.34
3312	Medicare Classified Positions	8,346.00	8,694.00	665.53	6,879.36	1,149.11
3401	Health & Welfare Benefits Cert	110,570.00	118,789.00	9,957.37	95,075.36	13,756.27
3402	Health & Welfare Benefits Clas	70,148.00	140,382.00	10,567.39	115,860.52	13,954.09
3501	SUI Certificated	6,748.00	3,949.00	253.20	2,659.98	1,035.82
3502	SUI Classified	7,129.00	3,091.00	233.45	2,429.39	428.16
3601	Workers' Compensation Certific	24,094.00	23,351.00	1,746.40	17,797.82	3,806.78
3602	Workers' Compensation Classifi	21,837.00	21,450.00	1,640.18	16,861.21	2,948.61
3901	Golden Handshake	15,689.00	15,689.00		15,688.50	.50
	Total for Object 3000	592,153.00	693,300.00	46,566.17	501,720.29	145,013.54
4100	Approved Textbooks Core Curric	1,001.00	4,773.00			4,773.00
4300	Materials and Supplies	54,248.00	76,250.00	5,042.98	27,784.29	43,422.73

Balances through May						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
4320	Custodial Grounds Supplies	1,000.00	1,000.00	583.87	159.29	256.84
4330	Office Supplies	1,750.00	1,750.00	124.99	799.46	825.55
4350	Vehicle Upkeep	3,500.00	5,000.00	400.03	1,740.20	2,859.77
4399	Mat & Sup Undesignated Bal	4,293.00	5,173.00			5,173.00
4400	Noncapitalized Equipment	9,414.00	25,954.00		7,164.76	18,789.24
	Total for Object 4000	75,206.00	119,900.00	6,151.87	37,648.00	76,100.13
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	14,500.00	60,358.00	1,087.43	10,191.56	49,079.01
5300	Dues and Membership	16,941.00	19,058.00	151.58	18,352.84	553.58
5400	Insurance	15,000.00	15,000.00		20,338.99	5,338.99-
5500	Operation Housekeeping Service	14,500.00	14,500.00	1,801.97	14,462.29	1,764.26-
5600	Rentals, Leases, Repairs, Nonc	2,500.00	2,500.00	262.64	1,001.08	1,236.28
5801	Legal Services	18,500.00	25,370.00	4,829.00	171.00	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	734.41	765.59	.00
5810	Contracted Services	385,979.00	559,747.00	103,903.57	268,009.74	187,833.69
5899	SPJUSD to Reimburse			3,481.45	1,121.48	4,602.93-
5900	Communications	10,500.00	14,000.00	773.08	12,913.44	313.48
	Total for Object 5000	520,420.00	753,033.00	117,111.13	347,392.01	288,529.86
6400	Equipment	20,000.00	26,000.00		29,834.41	3,834.41-
6500	Equipment Replacement	15,000.00	15,000.00		2,814.88	12,185.12
	Total for Object 6000	35,000.00	41,000.00	.00	32,649.29	8,350.71
7110	County Tuition Inter Dist Agre	25,000.00	25,000.00			25,000.00
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	49,428.00	49,428.00	.00	.00	49,428.00
	Total for Fund 01 and Expense accounts	2,431,987.00	2,933,288.00	267,176.60	1,904,140.12	761,971.28
Fund 11 - ADULT ED						
1100	Teachers Salaries		73,755.00		22,150.74	51,604.26
1300	Certificated Supervisor Admini	101,715.00	103,759.00	8,646.59	95,112.49	.08-
	Total for Object 1000	101,715.00	177,514.00	8,646.59	117,263.23	51,604.18
2100	Instructional Aides' Salaries		2,842.00			2,842.00
2200	Classified Support Salaries	3,143.00	1,326.00			1,326.00
2400	Clerical Technical Office Staf		26,675.00	2,888.09	22,813.46	973.45

Balances through May						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
Total for Object 2000		3,143.00	30,843.00	2,888.09	22,813.46	5,141.45
3101	STRS Certificated Positions	22,410.00	34,575.00	1,463.00	17,168.14	15,943.86
3202	PERS Classified Positions	720.00	7,066.00	493.44	5,226.55	1,346.01
3301	OASDI Certificated Positions		242.00		979.39	737.39-
3302	OASDI Classified Positions	195.00	1,912.00	179.06	1,414.46	318.48
3311	Medicare Certificated Position	1,475.00	2,574.00	125.38	1,700.38	748.24
3312	Medicare Classified Positions	46.00	447.00	41.88	330.81	74.31
3401	Health & Welfare Benefits Cert	12,767.00	12,893.00	1,084.90	11,807.90	.20
3501	SUI Certificated	1,251.00	888.00	43.23	586.29	258.48
3502	SUI Classified	39.00	154.00	14.44	114.09	25.47
3601	Workers' Compensation Certific	3,859.00	6,344.00	308.99	4,190.45	1,844.56
3602	Workers' Compensation Classifi	119.00	1,102.00	103.21	815.26	183.53
Total for Object 3000		42,881.00	68,197.00	3,857.53	44,333.72	20,005.75
4100	Approved Textbooks Core Curric	6,500.00	6,500.00		2,796.47	3,703.53
4300	Materials and Supplies	6,000.00	27,636.00	5,204.16	8,080.71	14,351.13
4320	Custodial Grounds Supplies	2,000.00	2,000.00		258.97	1,741.03
4330	Office Supplies	3,000.00	3,500.00	544.86	1,418.10	1,537.04
4350	Vehicle Upkeep	5,000.00	5,000.00	1,486.90	135.32	3,377.78
4400	Noncapitalized Equipment	5,200.00	18,721.00		9,490.50	9,230.50
Total for Object 4000		27,700.00	63,357.00	7,235.92	22,180.07	33,941.01
5200	Travel and Conference	6,500.00	6,500.00	3,614.87	1,842.20	1,042.93
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	771.43	3,428.57	.00
5600	Rentals, Leases, Repairs, Nonc	2,500.00	2,600.00	218.00	2,115.87	266.13
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	324.67	239.99	435.34
5810	Contracted Services	17,000.00	21,500.00	540.00	20,347.66	612.34
5900	Communications	5,000.00	1,500.00	235.87	1,363.28	99.15-
Total for Object 5000		38,800.00	40,900.00	5,705.84	30,569.97	4,624.19
6200	Building and Improvement of Bu	6,380.00	6,500.00	54,735.00	6,282.50	54,517.50-
6400	Equipment	6,610.00	42,564.00			42,564.00
Total for Object 6000		12,990.00	49,064.00	54,735.00	6,282.50	11,953.50-
7619	Other Authorized Interfund Tra	6,971.00	12,276.00			12,276.00

Balances through May						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Fund 11 and Expense accounts		234,200.00	442,151.00	83,068.97	243,442.95	115,639.08
Fund 16 - FOREST RES						
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
Total for Fund 16, Expense accounts and Object 7000		93,360.00	308,000.00	.00	.00	308,000.00
Total for Org 001 - Sierra County Office of Education		2,759,547.00	3,683,439.00	350,245.57	2,147,583.07	1,185,610.36

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

May 10, 2022

6:00pm Regular Session

Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118
Zoom videoconferencing was also available for the public.

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

A. CALL TO ORDER

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

B. ROLL CALL

PRESENT: *Patty Hall, Clerk, District 1 (via Zoom)*
Tom Mooers, District 2
Christina Potter, Vice President, District 3
Nicole Stannard, District 4
Mike Moore, District 5 (via Zoom)

ABSENT: *None*

C. APPROVAL OF AGENDA

STANNARD/MOOERS
5/0

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Resignation for Patrick Wilson, Teacher, Downieville High School, .44 FTE, effective June 10, 2022
- b. Resignation for Ana Ramirez-Suarez, Speech Aide, .60 FTE (18 hours/week), effective June 10, 2022
- c. Resignation for Katie Campbell, Instructional Aide for Severely Handicapped, Loyalton High School, 1.0 FTE, effective June 10, 2022
- d. Adult Education portable placement update
BERARDI: On-going discussion. Initial plan was to place the portables side-by-side (/), but it's been requested to consider placing them lengthwise (- -) due to the displacement of parking for events at the old middle school gym next door.
JACKSON: Architect ready to finalize drawings and already working with DSA regarding ADA compliance with the side-by-side plan. It will be expensive to change plans at this point essentially having to restart the process. Will gather more info and request plan drawings at Board's request.

2. Business Report

- a. Account Object Summary-Balance from 07/01/2021 to 04/30/2022

3. Staff Reports

SELPA—BETHKE: *None*

ADULT ED—JACKSON: *Graduation on June 23rd at 6:30pm. Attended a conference where I received info on curriculum that will improve GED program.*

4. Board Member Reports

STANNARD: *In light of breaking our Board Bylaw not allowing for oral or written input from the public regarding the Appointment for District 2, I would like to ask the new Board Member to voluntarily resign.*

MOOERS: *I have heard your request. I will take it under advisement.*

5. Public Comment

Megan Meschery—Sierra Schools Foundation: *Grant applications for the teachers and the schools are due May 25th. Looking forward to doling out the dough for all of the great programs!*

Kelly Champion—*Issue with no response to my request for an agenda item for this meeting. I was informed by an attorney that all Board Members are required to respond to emails.*

John Martinetti—*Thank you to everyone for all that you (Board Members, parents and community members) do for the kids and the communities. Please let's all work to improve communication.*

Libby Ryan—*Who is responsible for responding to public emails? Who is responsible for placing the items on the agendas when a request is made?*

BERARDI: *It's a combination of efforts between myself (Superintendent), Board President(s) and my Administrative Assistant.*

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held April 12, 2022
2. Approval of Board Report-Checks Dated 04/01/2022 through 04/30/2022

STANNARD/MOOERS

5/0

G. ACTION ITEMS

1. New Business

- a. Presentation of the 2022-2023 Proposed Local Control and Accountability Plan
 1. Community meetings to be held at 5:30pm on May 17th in Loyaltan and May 18th in Downieville

PUBLIC HEARING – SCOE Local Control and Accountability Plan (LCAP)

- b. Public Hearing opened at 6:48pm to receive public comment on the 2022-2023 Proposed LCAP. Closed at 6:48pm with no public comment.

~Scheduled to be presented for approval June 21, 2022~

PUBLIC HEARING – SCOE Budget

- c. Public Hearing *opened at 6:49pm* to receive public comment on the 2022-2023 SCOE Budget. *Closed at 6:49pm with no public comment.*

~Scheduled to be presented for approval June 21, 2022~

PUBLIC HEARING – Proposition 30, Education Protection Account

- d. Public Hearing *opened at 6:49pm* to receive public comment on the use of Proposition 30 Funding for 2022-2023. *Closed at 6:49pm with no public comment.*

- e. Approval of assignments for 2022-2023 Extra Duty Athletic Coaches
HALL/STANNARD

5/0

- f. Approval of assignments for 2022-2023 Extra Duty Non-Athletic positions
HALL/MOOERS

5/0

- g. Approval of utilizing AB 361 for meetings conducted through June 21, 2022

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

~AB 361 expires January 01, 2024

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

HALL/MOORE

5/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

MOORE motioned to approve h-m as presented. Second by HALL.

5/0

- h. 5111—Admissions
1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- i. 5113—Absences and Excuses
1. Administrative Regulation, *revisions*
- j. 5142—Safety
1. Administrative Regulation, *revisions*
- k. 5145.6—Parental Notifications
1. Exhibit, *revisions*
- l. 6173—Education for Homeless Children
1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
 3. Exhibit (1), *revisions*
 4. Exhibit (2), *revisions*
- m. 9322—Agenda/Meeting Materials
1. Bylaw, *revisions*

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on June 21, 2022, at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items
-Request for budget workshop for Board Members

I. ADJOURN *at 6:58pm*
STANNARD/MOOERS
5/0

Patty Hall, Clerk

James Berardi, Superintendent
Secretary to the County Board of Education

Checks Dated 05/01/2022 through 05/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016227	05/10/2022	ALHAMBRA	11-4330	WATER SERVICE		5.99
00016228	05/10/2022	AMAZON CAPITAL SERVICES	01-4300	INSTRUCTIONAL SUPPLIES		164.06
00016229	05/10/2022	MEGAN ANDALUZ	01-5810	TRANSPORTATION REIMBURSE		161.40
00016230	05/10/2022	JENNA ARTAZ	01-5810	COUNSELING SERVICES		1,672.00
00016231	05/10/2022	AT&T	11-5900	PHONE		174.64
00016232	05/10/2022	FIRST-CITIZENS BANK & TRUST	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00016233	05/10/2022	HEIDI BETHKE	01-5200	MILEAGE		173.75
00016234	05/10/2022	MICAH COHEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		3,267.50
00016235	05/10/2022	GRAFICS UNLIMITED	01-5810	ART DESIGN/PROOF		270.00
00016236	05/10/2022	KELLI GROCK	01-5810	COUNSELING SERVICES		2,340.80
00016237	05/10/2022	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		30.11
00016238	05/10/2022	DONITA KING	01-5810	COUNSELING SERVICES		1,504.80
00016239	05/10/2022	LAUREN JONES BEHAVIORAL CONSULTANT	01-5810	BEHAVIORAL CONSULTANT		4,259.97
00016240	05/10/2022	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	242.03	
			11-5500	ELECTRICAL SERVICE	427.74	669.77
00016241	05/10/2022	MIKE MOORE	01-5200	PER DIEM		29.25
00016242	05/10/2022	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00016243	05/10/2022	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		8,373.75
00016244	05/10/2022	RAY MORGAN COMPANY	01-5600	COPIER MAINT.	11.82	
			11-5600	COPIER/MAINTENANCE	39.64	51.46
00016245	05/10/2022	REMSA CENTER FOR INTEGRATED HEALTH CARE & COMMUNITY EDU	11-4300	CPR CARDS		30.00
00016246	05/10/2022	SIERRA COUNTY OFFICE OF EDUCATION	11-5808	BANK SERVICE FEES		164.93
00016247	05/10/2022	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES		347.34
00016248	05/10/2022	NICOLE STANNARD	01-5200	PER DIEM		14.63
00016249	05/10/2022	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	2,874.00	
			76-9576	HEALTH INSURANCE	23,182.50	26,056.50
00016250	05/10/2022	U.S. BANK	01-4300	SHOP SUPPLIES	293.75	
			01-4400	AUDIOMETER	974.06	
			01-5899	ASB CHARGE	63.92	
			01-9200	ASB CHARGE	350.00	
			11-4300	DVD	193.05	
				INSTRUCTIONAL SUPPLIES	273.49	
				SECURITY CAMERAS	299.55-	
			11-4350	CAR SERVICE	97.32	
			11-5200	HOTEL, AIRLINE, SHUTTLE	237.97	
				Unpaid Sales Tax	78.73-	2,105.28

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 05/01/2022 through 05/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016251	05/10/2022	U.S. BANK VOYAGER	01-4350	FUEL EXPENSE	142.03	
			01-5899	FUEL EXPENSE	166.74	308.77
Total Number of Checks					25	53,058.78

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	19	28,470.68
11	ADULT EDUCATION	9	1,484.33
76	Payroll Clearing	1	23,182.50
Total Number of Checks		25	53,137.51
Less Unpaid Sales Tax Liability			78.73
Net (Check Amount)			53,058.78

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

**ANNUAL SERVICES AGREEMENT
BETWEEN
THE SIERRA COUNTY OFFICE OF EDUCATION
AND THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**

THIS AGREEMENT (hereinafter "Agreement") is made and entered into on June 21, 2022, by and between the Sierra County Office of Education ("SCOE") and Sierra-Plumas Joint Unified School District, ("DISTRICT").

RECITALS

WHEREAS, the Legislature has recognized that both the county office of education and the governing board of any school DISTRICT may initiate and carry on any program, activity, or may otherwise act in any manner which is not in conflict with or inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which school districts are established (Education Code §35160, 35160.2); and

WHEREAS, the Legislature has specifically authorized the county superintendent of schools, through the county school service fund, to contract with districts to provide various services to assist them in coordination of their educational programs (Education Code §1700, et seq.); and

WHEREAS, the DISTRICT desires the SCOE to provide reasonable and necessary services, which are more particularly described below, pursuant to an annually renewable service agreement between the SCOE and the DISTRICT; and

WHEREAS, this Agreement supersedes any prior Annual Services Agreement made between the parties.

NOW THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth, the SCOE and the DISTRICT agree as follows:

AGREEMENT

- 1. Reservation of Powers and Rights:** All powers, rights and obligations with respect to the operation of the DISTRICT, which are not specifically delegated to the SCOE herein, are hereby reserved to the DISTRICT consistent with applicable Board policies and procedures, this Agreement, and all applicable laws.
- 2. Contracted Services:** The DISTRICT agrees to purchase services ("contracted services") from the SCOE from July 1, 2022, through June 30, 2023, as follows:
 - A. Accounts Payable/Purchasing General Accounting Services:** DISTRICT shall provide accounting services to SCOE as follows: invoice all purchase orders and issue payment for all expenditures, update, file, and monitor unpaid invoices, input purchase orders requisitions, log fixed assets, 1099 reporting, assist with year-end close, etc.
 - B. General Accounting Services:** SCOE shall provide accounting services to DISTRICT as follows: establishing a chart of accounts, account code structure and financial ledgers maintenance and posting of all financial transactions to the DISTRICT's ledger preparation of needed financial reports including monthly cash flow and balance sheets, monthly reconciliation to bank statements and annual reports and statements, etc.

- C. Payroll Services:** SCOE shall provide payroll services to DISTRICT as follows: preparation of pay warrants; distribution of payroll checks and direct deposits, calculation and forwarding of all tax benefit, retirement, and other withholdings information; processing of professional service agreements and employment agreements/contracts, etc.
- D. Personnel Services:** SCOE shall provide personnel services to DISTRICT as follows: assistance in the development of personnel policies that are consistent with applicable laws; advice and information regarding the recruitment, hiring, training, retention of personnel as well as the conduct of employee evaluations and issuance of potential disciplinary action; maintenance of qualified substitute pools, assistance in the development of wage, salary and employee benefit programs and the compliance of these programs with all applicable regulations; information and assistance regarding compliance with applicable credentialing and fingerprinting requirements; assistance with collective bargaining negotiations and all other general labor matters etc.
- E. Technology Support Services:** SCOE shall contribute to technology support services to DISTRICT as follows: internet connection and wide area network (WAN) support, internet filtering as needed, Escape/Mainframe computer support, etc.
- F. Revenue Management Services:** SCOE shall provide revenue management services to DISTRICT as follows: budget development and fiscal planning, identifying potential sources of revenue, assistance with consolidated application and compliance review, collection and distribution of developer fees and Forest Service/timber harvest payments, assistance with projecting and monitoring expenditures, etc.
- G. Information Management Services:** SCOE shall provide information management information services to DISTRICT as follows: data information management, assistance in maintenance of a comprehensive and legally sufficient student information management system that tracks average daily attendance, enrollment, teacher credentialing information, standardized and alternative assessment data, emergency contacts, race/ethnicity, age, address, parent/guardian, immunizations, discipline, and special education, etc.
- H. Insurance/Risk Management Services:** SCOE shall provide insurance/risk management services to DISTRICT as follows: acquisition of appropriate insurance, administration of workers' compensation claims, provision of OSHA mandated federal posters, assistance and advice regarding issues such as return to work, light duty, and modified work assignments, development of standard operating policies and procedures consistent with state and federal safety laws, etc.
- I. Construction Contract Management Services:** SCOE shall assist with construction contract management services to DISTRICT as follows: management and oversight of public contract bidding procedures for DISTRICT construction projects, including soliciting, receiving, opening and evaluating bids; handling bid protests; receiving bid bonds and payment bonds; issuing and tracking payments to contractors; processing stop notices: etc.
- J. Special Education Services:** SCOE shall provide special education services to the DISTRICT as follows: provision of qualified staff, including special education specialist and instructional assistants, etc.

- K. Health Services:** SCOE shall provide health services to DISTRICT for nutrition and illness prevention programs, development of emergency response procedures, vision, hearing, scoliosis and other health screening for pupils, etc.
- L. Curriculum and Instruction:** SCOE shall direct and manage educational resources and provide leadership in the development of curriculum and instructional programs.
3. **Fees and Charges:** Contracted services supplied to DISTRICT by SCOE, as set forth above, shall be charged on the basis set forth on Exhibit A, attached. In addition to Fees and Charges, the County shall reimburse the DISTRICT for any expenditure paid by the DISTRICT of behalf of the County expenditures as set forth on Exhibit B, attached, but not limited to Exhibit B.
4. **Payments and Record Keeping:** In full payment for the services listed above and reimbursement of expenditures the SCOE is hereby authorized to transfer from the General Fund or other appropriate funds of the DISTRICT to the County School Service Fund maintained by the SCOE, before the close of any school year during which this Agreement is valid, an amount equal to the total contract obligations determined pursuant to the fee schedule set forth in Exhibit A, attached. The Superintendent shall promptly notify the DISTRICT of the date and amount of each transfer. With respect to those listed services which are charged on the basis of "actual costs," SCOE shall keep reasonable records of such costs for a period of not less than 5 years, and shall allow the DISTRICT to examine such records upon request.
5. **Term of Agreement:** This Agreement shall commence on July 1, 2022, and end on June 30, 2023.
6. **Extension and/or Renewal of Agreement:** This Agreement shall be automatically renewed for an additional fiscal year commencing July 1, 2023, and annually thereafter, unless written notice of intent to terminate or renegotiate is given by either party prior to March 1 of that same year.
7. **Termination of Agreement:** This Agreement is subject to termination during the initial term or any renewal term as specified herein. SCOE may discontinue any services provided pursuant to this Agreement upon 90 days advance written notice to DISTRICT of its intent to do so, in which case it is understood and agreed that any charges relating to such terminated services shall be credited back to the DISTRICT. The DISTRICT may terminate this Agreement for cause upon 15 days advance written notice to County Office of Education a material violation by Sierra County Office of Education the terms of this Agreement, unless SCOE remedies the breach within said 10-day period.
8. **Materials and Equipment:** The DISTRICT shall provide materials and equipment necessary for the performance of the duties herein assumed by SCOE unless otherwise specifically agreed to by SCOE. SCOE agrees that in the course of performing some of the duties, as set forth in this Agreement, SCOE may utilize facilities, equipment and materials belonging to DISTRICT. However, no such use of SCOE owned equipment, materials or facilities in the course of performing under this Agreement conveys to DISTRICT any ongoing property rights to use or possess such items.
9. **Employment of Personnel:** No agent, employee, or servant of DISTRICT shall be deemed to be an employee, agent or servant of SCOE, except as expressly acknowledged in writing by SCOE. No agent, employee, or servant of SCOE shall be deemed to be an employee, agent or servant of DISTRICT, except as expressly acknowledged in writing by DISTRICT.

10. **Relationship between the Parties:** The parties to this Agreement intend that the relationship between them created by this Agreement is that of an independent contractor, and not an employer/employee. It is expressly understood and agreed that DISTRICT employees are not entitled to any benefits to which SCOE employees are entitled, and that SCOE employees are not entitled to any benefits to which DISTRICT employees are entitled, including, but not limited to, overtime, retirement benefits, insurance benefits, vacation, workers' compensation benefits, sick or injury leave, or other benefits.
11. **Indemnification:** Each Party to this Agreement shall defend, indemnify, and hold the other harmless from and against all claims, demands, actions and proceedings of whatever cause or nature, and all costs and expenses connected therewith, including reasonable attorneys' fees, on account of any damage to or loss of any property, or injury to or death of any person, caused in whole or in part by its own negligence, or that of its officers, agents, servants, representatives, employees or subcontractors, in connection with services performed under this Agreement.
12. **Governing Law:** This Agreement shall be construed and enforced in accordance with the laws of the State of California. SCOE and DISTRICT in fulfilling the terms of this agreement will act in accordance with all applicable laws and regulations.
13. **Severability:** If, for any reason, any provision hereof shall be determined to be invalid or unenforceable, the validity and effect of the other provisions hereof shall not be affected thereby.
14. **Entire Agreement:** This Agreement and any attachments hereto shall constitute the full and complete agreement between the parties hereto. All prior representations, understandings and/or agreements are merged herein and are superseded by this Agreement.
15. **Amendments:** Nothing herein shall preclude the parties from negotiating or amending this Agreement to include additional services not contemplated by this Agreement. This Agreement may be altered, amended, changed, or modified only by agreement in writing, executed by the duly appointed representatives of DISTRICT and SCOE, with specific reference to both this Agreement and the provision(s) which said instrument purports to alter, amend or modify.

IN WITNESS WHEREOF, each of the Parties hereto has duly executed this Agreement as of the dates shown below.

Date: June 21, 2022

Sierra County Office of Education
James Berardi, Superintendent

Date: June 21, 2022

Sierra-Plumas Joint Unified School District
James Berardi, Superintendent

Approved by the Board of Education on June 21, 2022

EXHIBIT A

FEE SCHEDULE FOR CONTRACTED SERVICES

Salary & Benefits/Outside Contracts	Percentage of Actual Cost Billed to DISTRICT
Director of Business Services/CBO	50%
Human Resources Specialist	50%
Fiscal Services Coordinator	50%
Custodian	75%
Technology Specialist	10%
Teacher On Special Assignment	90%
School Site Administrator	Actual Cost of 1 FTE assigned to Loyaltan Elementary School

EXHIBIT B

REIMBURSEMENT EXPENDITURES

Expenditures
Workshops attended by SCOE Staff
Shared utilities (telephone, electrical, etc.)
Repairs to administration portable building
Shared Office Equipment
Board and Superintendent Health Care Benefits

**AGREEMENT FOR
PROFESSIONAL
SERVICES**

THIS AGREEMENT for Professional Services ("Agreement") is made as of the Agreement Date set forth below by and between the County of Sierra, a political subdivision of the State of California ("the COUNTY"), and SIERRA COUNTY OFFICE OF EDUCATION (the "CONTRACTOR")

In consideration of the services to be rendered, the sums to be paid, and each and every covenant and condition contained herein, the parties hereto agree as follows:

OPERATIVE PROVISIONS

1. SERVICES.

The CONTRACTOR shall provide those services described in Attachment "A", Provision A-1. CONTRACTOR shall provide said services at the time, place and in the manner specified in Attachment "A", Provisions A-2 through A-3.

2. TERM.

Commencement Date: July 1, 2022

Termination Date: June 30, 2023

3. PAYMENT.

COUNTY shall pay CONTRACTOR for services rendered pursuant to this Agreement at the time and in the amount set forth in Attachment "B". The payment specified in Attachment "B" shall be the only payment made to CONTRACTOR for services rendered pursuant to this Agreement. CONTRACTOR shall submit all billings for said services to COUNTY in the manner specified in Attachment "B".

4. FACILITIES, EQUIPMENT AND OTHER MATERIALS AND OBLIGATIONS OF COUNTY.

CONTRACTOR shall, at its sole cost and expense, furnish all facilities, equipment, and other materials which may be required for furnishing services pursuant to this Agreement, except as provided in this paragraph. COUNTY shall furnish CONTRACTOR only those facilities, equipment, and other materials and shall perform those obligations listed in Attachment "A".

5. ADDITIONAL PROVISIONS.

Those additional provisions unique to this Agreement are set forth in Attachment "C".

6. GENERAL PROVISIONS.

The general provisions set forth in Attachment "D" are part of this Agreement. Any inconsistency between said general provisions and any other terms or conditions of this Agreement shall be controlled by the other terms or conditions insofar as the latter are inconsistent with the general provisions. The HIPAA Business Associates Agreement, Attachment E is incorporated by this reference.

7. DESIGNATED REPRESENTATIVES.

The Clinical Director of Sierra County Behavioral Health is the designated representative of the COUNTY and will administer this Agreement for the COUNTY. The County Superintendent of Sierra County Office of Education is the authorized representative for CONTRACTOR. Changes in designated representatives shall occur only by advance written notice to the other party.

8. ATTACHMENTS.

All attachments referred to herein are attached hereto and by this reference incorporated herein.
Attachments include:

- Attachment A - Services
- Attachment B - Payment
- Attachment C - Additional Provisions
- Attachment D - General Provisions
- Attachment E - Business Associate Agreement
- Attachment F – Special Terms and Conditions

9. **AGREEMENT DATE.** The Agreement Date is July 1, 2022.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

"COUNTY"

"CONTRACTOR"

COUNTY OF SIERRA

By _____
PAUL ROEN, CHAIRMAN
SIERRA COUNTY BOARD OF SUPERVISORS

JAMES BERARDI
COUNTY SUPERINTENDENT
SIERRA COUNTY OFFICE OF EDUCATION

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

DAVID PRENTICE
County Counsel

ATTACHMENT A

A.1 SCOPE OF SERVICES AND DUTIES.

1. Contractor shall provide one adult advisor, per chapter, to oversee Friday Night Live (FNL) Prevention Chapters in the school district. These chapters include Friday Night Live (high school age), Club Live (intermediate school age), and Friday Night Live Kids (4th-6th grade age).
2. Contractor will be responsible to comply with the following requirements and assurances:
 - a.) Complete and submit a monthly activity log and time sheet to county FNL office each month while school is in session.
 - b.) Work towards filling the Memorandum of Understanding (MOU) between the Chapters and the Sierra County Tobacco Program.
 - c.) Facilitate a minimum of one chapter meeting per month during the school year.
 - d.) Assure that the chapters organize and participate in one environmental prevention project (Road Map) and one chapter sponsored social event each school year. Environmental projects are not required for FNL Kids chapters.
 - e.) Provide chapter oversight of co-curricular positive alternative activities.

A.2. TIME SERVICES RENDERED.

Work will begin immediately upon execution of this Agreement by the COUNTY. Thereafter, CONTRACTOR shall perform services in a diligent and timely manner.

A.3. MANNER SERVICES ARE TO BE PERFORMED.

As an independent contractor, CONTRACTOR shall be responsible for providing services and fulfilling obligations hereunder in a professional manner. COUNTY shall not control the manner of performance.

A.4. FACILITIES FURNISHED BY COUNTY.

None.

**ATTACHMENT B
PAYMENT**

COUNTY shall pay CONTRACTOR as follows:

B.1 BASE CONTRACT FEE

The Contractor agrees to invoice Sierra County Prevention for the services provided as stated in A.1 (Attachment A, which invoice be submitted to the County before June 30, 2023.)

Payment shall be made by County in a lump sum amount for each of the following activities/programs:

- Friday Night Live (FNL) Downieville
- Club Live Downieville
- Friday Night Live Kids Downieville
- Friday Night Live (FNL) Loyalton
- Club Live Loyalton
- Friday Night Live Kids Loyalton

In no event shall payments by County to Contractor exceed the sum of \$12,000.00 for this contract.

B.2 MILEAGE N/A

B.3 TRAVEL COSTS N/A

B.4 AUTHORIZATION REQUIRED

Services performed by CONTRACTOR and not authorized in this Agreement shall not be paid for by COUNTY. Payment for additional services shall be made to CONTRACTOR by COUNTY if, and only if, this Agreement is amended in writing by both parties in advance of performing additional services.

B.5 SPECIAL CIRCUMSTANCES N/A

B.6 MAXIMUM CONTRACT AMOUNT

The maximum amount payable to CONTRACTOR under this Agreement shall not exceed the following:

B.1	Base Contract Fee	\$12,000.00
B.2	Mileage	0
B.3	Travel Costs	0
B.4	Authorization Required	0
B.5	Special Circumstances	0
	MAXIMUM CONTRACT AMOUNT	\$12,000.00

ATTACHMENT C

ADDITIONAL PROVISIONS

Americans with Disabilities Act

Contractor agrees to ensure that deliverables developed and produced, pursuant to this agreement shall comply with the accessibility requirements of Section 508 of the Rehabilitation Act and the Americans with Disabilities Act of 1973 as amended (29 U.S.C. §794 (d), and regulations implementing that as set forth in Part 1194 of Title 36 of the Federal Code of Regulations. In 1998, Congress amended the Rehabilitation Act of 1973 to require Federal agencies to make their electronic and information technology (EIT) accessible to people with disabilities. California Government Code section 11135 codifies section 508 of the Act requiring accessibility of electronic and information technology.

Restriction on Salaries

CONTRACTOR agrees that no part of any federal funds provided under this Contract shall be used by the CONTRACTOR to pay the salary and wages of an individual at a rate in excess of Level II of the Executive Schedule, as found online at:

https://grants.nih.gov/grants/policy/salcap_summary.htm

1. Additional Contract Restrictions

This Contract is subject to any additional restrictions, limitations, or conditions enacted by Congress or any statute enacted by Congress, which may affect the provisions, terms, or funding of this Contract in any manner.

2. Hatch Act

Contractor agrees to comply with the provisions of the Hatch Act (USC, Title 5, Part III, Subpart F., Chapter 73, Subchapter III), which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds.

3. No Unlawful Use or Unlawful Use Messages Regarding Drugs

Contractor agrees that information produced through these funds, and which pertains to drugs and alcohol - related programs, shall contain a clearly written statement that there shall be no unlawful use of drugs or alcohol associated with the program. Additionally, no aspect of a drug or alcohol related program shall include any message on the responsible use, if the use is unlawful, of drugs or alcohol (HSC, Division 10.7, Chapter 1429, Sections 11999-11999.3). By signing this Contract, Contractor agrees that it will enforce, and will require its subcontractors to enforce, these requirements.

4. Limitation on Use of Funds for Promotion of Legalization of Controlled Substances

None of the funds made available through this Contract may be used for any activity that promotes the legalization of any drug or other substance included in Schedule I of Section 202 of the Controlled Substances Act (21 USC 812).

5. Debarment and Suspension

Contractor shall not subcontract with or employ any party listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp. p. 189) and 12689 (3 CFR part 1989., p. 235), "Debarment and Suspension." SAM exclusions contain the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

The Contractor shall advise all subcontractors of their obligation to comply with applicable federal debarment and suspension regulations, in addition to the requirements set forth in 42 CFR Part 1001.

If a Contractor subcontracts or employs an excluded party, DHCS has the right to withhold payments, disallow

costs, or issue a CAP, as appropriate, pursuant to HSC Code 11817.8(h).

6. Restriction on Distribution of Sterile Needles

No SABG funds made available through this Contract shall be used to carry out any program that includes the distribution of sterile needles or syringes for the hypodermic injection of any illegal drug unless DHCS chooses to implement a demonstration syringe services program for injecting drug users.

7. Health Insurance Portability and Accountability Act (HIPAA) of 1996

If any of the work performed under this Contract is subject to HIPAA, the Contractor shall perform the work in compliance with all applicable provisions of HIPAA. As identified in Exhibit E, DHCS and the Contractor shall cooperate to assure mutual agreement as to those transactions between them, to which this provision applies. Refer to Exhibit E for additional information.

8. Trading Partner Requirements

1. No Changes. Contractor hereby agrees that for the personal health information (Information), it will not change any definition, data condition or use of a data element or segment as proscribed in the Federal Health and Human Services (HHS) Transaction Standard Regulation (45 CFR 162.915 (a)).

2. No Additions. Contractor hereby agrees that for the information, it will not add any data elements or segments to the maximum data set as proscribed in the HHS Transaction Standard Regulation (45 CFR 162.915 (b)).

3. No Authorized Uses. Contractor hereby agrees that for the Information, it will not use any code or data elements that either are marked "not used" in the HHS Transaction's Implementation specification or are not used in the HHS Transaction Standard's implementation specification (45 CFR 162.915 (d)).

4. No Changes to Meaning or Intent. The Contractor hereby agrees that for the information, it will not change the meaning or intent of any of the HHS Transaction Standard's implementation specification (45 CFR 162.915 (d)).

9. Concurrence for Test Modifications to HHS Transaction Standards

Contractor agrees and understands that there exists the possibility that DHCS or others may request an extension from the uses of a standard in the HHS Transaction Standards. If this occurs, Contractor agrees that it will participate in such test modifications.

10. Adequate Testing

Contractor is responsible to adequately test all business rules appropriate to their types and specialties. If the Contractor is acting as a clearinghouse for enrolled providers, Contractor has obligations to adequately test all business rules appropriate to each and every provider type and specialty for which they provide clearinghouse services.

11. Deficiencies

Contractor agrees to correct transactions, errors, or deficiencies identified by DHCS, and transactions errors or deficiencies identified by an enrolled provider if the Contractor is acting as a clearinghouse for that provider. When Contractor is a clearinghouse, Contractor agrees to properly communicate deficiencies and other pertinent information regarding electronic transactions to enrolled providers for which they provide clearinghouse services.

12. Code Set Retention

Both parties understand and agree to keep open code sets being processed or used in the Contract for at least the current billing period or any appeal period, whichever is longer.

13. Data Transmission Log

Both parties shall establish and maintain a Data Transmission Log which shall record any and all Data

Transmissions taking place between the Parties during the term of this Contract. Each party will take necessary and reasonable steps to ensure that such Data Transmission Logs constitute a current, accurate, complete, and unaltered record of any and all Data Transmissions between the parties, and shall be retained by each Party for no less than twenty-four (24) months following the date of the Data Transmission. The Data Transmission Log may be maintained on computer media or other suitable means provided that, if it is necessary to do so, the information contained in the Data Transmission Log may be retrieved in a timely manner and presented in readable form.

14. Nondiscrimination and Institutional Safeguards for Religious Providers

Contractor shall establish such processes and procedures as necessary to comply with the provisions of USC, Title 42, Section 300x-65 and CFR, Title 42, Part 54.

15. Counselor Certification

Any counselor or registrant providing intake, assessment of need for services, treatment or recovery planning, individual or group counseling to participants, patients, or residents in a DHCS licensed or certified program is required to be registered or certified as defined in CCR, Title 9, Division 4, Chapter 8.

16. Cultural and Linguistic Proficiency

To ensure equal access to quality care by diverse populations, each service provider receiving funds from this Contract shall adopt the Federal Office of Minority Health Culturally and Linguistically Appropriate Service (CLAS) national standards as outlined online at: <https://minorityhealth.hhs.gov/omh/browse.aspx?lvl=2&lvlid=53><https://thinkculturalhealth.hhs.gov/clas/standards>

17. Intravenous Drug Use (IVDU) Treatment

Contractor shall ensure that individuals in need of IVDU treatment shall be encouraged to undergo AOD treatment (42 USC 300x-23 (45 CFR 96.126(e)).

18. Tuberculosis Treatment

Contractor shall ensure the following related to Tuberculosis (TB):

1. Routinely make available TB services to each individual receiving treatment.
2. Reduce barriers to patients' accepting TB treatment.
3. Develop strategies to improve follow-up monitoring, particularly after patients leave treatment, by disseminating information through educational bulletins and technical assistance.

19. Trafficking Victims Protection Act of 2000

Contractor and its subcontractors that provide services covered by this Contract shall comply with the Trafficking Victims Protection Act of 2000 (USC, Title 22, Chapter 78, Section 7104) as amended by section 1702 of Pub. L. 112-239.

20. Tribal Communities and Organizations

Contractor shall regularly review population information available through census, compare to information obtained in the California Outcome Measurement System for Treatment (CalOMS-Tx) to determine whether the population is being reached, and survey Tribal representatives for insight in potential barriers to the substance use service needs of the American Indian/Alaskan Native (AI/AN) population within the County geographic area. Contractor shall also engage in regular and meaningful consultation and collaboration with elected

officials of the tribe, Rancheria, or their designee for the purpose of identifying issues/barriers to service delivery and improvement of the quality, effectiveness, and accessibility of services available to AI/AN communities within the County.

21. Marijuana Restriction

Grant funds may not be used, directly or indirectly, to purchase, prescribe, or provide marijuana or treatment using marijuana. Treatment in this context includes the treatment of opioid use disorder. Grant funds also cannot be provided to any individual who or organization that provides or permits marijuana use for the purposes of treating substance use or mental disorders. See, e.g., 45 CFR. §75.300(a) (requiring HHS to “ensure that Federal funding is expended...in full accordance with U.S. statutory...requirements.”); 21 USC §812(c) (10) and 841 (prohibiting the possession, manufacture, sale, purchase or distribution of marijuana). This prohibition does not apply to those providing such treatment in the context of clinical research permitted by the DEA and under an FDA-approved investigational new drug application where the article being evaluated is marijuana or a constituent thereof that is otherwise a banned controlled substance under Federal law.

22. Participation of County Behavioral Health Director’s Association of California

The County AOD Program Administrator shall participate and represent the County in meetings of the County Behavioral Health Director’s Association of California for the purposes of representing the counties in their relationship with DHCS with respect to policies, standards, and administration for AOD abuse services.

The County AOD Program Administrator shall attend any special meetings called by the Director of DHCS. Participation and representation shall also be provided by the County Behavioral health Director’s Association of California.

23. Adolescent Best Practices Guidelines

Contractor must utilize DHCS guidelines in developing and implementing youth treatment programs funded under this Enclosure The Adolescent Best Practices Guidelines can be found at:
<https://www.dhcs.ca.gov/Documents/CSDCMHCS/Adol%20Best%20Practices%20Guide/AdolBestPracGuideOCTOBER2020.pdf>

24. Byrd Anti-Lobbying Amendment (31 USC 1352)

Contractor certifies that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 USC 1352. Contractor shall also disclose to DHCS any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award.

25. Nondiscrimination in Employment and Services

Contractor certifies that under the laws of the United States and the State of California, Contractor will not unlawfully discriminate against any person.

26. Federal Law Requirements:

1. Title VI of the Civil Rights Act of 1964, Section 2000d, as amended, prohibiting discrimination based on race, color, or national origin in federally-funded programs.
2. Title VIII of the Civil Rights Act of 1968 (42 USC 3601 et seq.) prohibiting discrimination on the basis of race, color, religion, sex, handicap, familial status or national origin in the sale or rental of housing.
3. Age Discrimination Act of 1975 (45 CFR Part 90), as amended 42 USC Sections 6101 – 6107), which prohibits discrimination on the basis of age.
4. Age Discrimination in Employment Act (29 CFR Part 1625).
5. Title I of the Americans with Disabilities Act (29 CFR Part 1630) prohibiting discrimination against the disabled in employment.
6. Title II of the Americans with Disabilities Act (28 CFR Part 35) prohibiting discrimination against the disabled by public entities.
7. Title III of the Americans with Disabilities Act (28 CFR Part 36) regarding access.
8. Section 504 of the Rehabilitation Act of 1973, as amended (29 USC Section 794), prohibiting discrimination on the basis of individuals with disabilities.
9. Executive Order 11246 (42 USC 2000(e) et seq. and 41 CFR Part 60) regarding nondiscrimination in employment under federal contracts and construction contracts greater than \$10,000 funded by federal financial assistance.
10. Executive Order 13166 (67 FR 41455) to improve access to federal services for those with limited English proficiency.
11. The Drug Abuse Office and Treatment Act of 1972, as amended, relating to nondiscrimination on the basis of drug abuse.
12. Confidentiality of Alcohol and Drug Abuse Patient Records (42 CFR Part 2, Subparts A – E).

27. State Law Requirements:

1. Fair Employment and Housing Act (Government Code Section 12900 et seq.) and the applicable regulations promulgated thereunder (2 CCR 7285.0 et seq.).
2. Title 2, Division 3, Article 9.5 of the Government Code, commencing with Section 11135.
3. Title 9, Division 4, Chapter 8 of the CCR, commencing with Section 13000.
4. No state or federal funds shall be used by the Contractor or its subcontractors for sectarian worship, instruction, or proselytization. No state funds shall be used by the Contractor or its subcontractors to provide direct, immediate, or substantial support to any religious activity.

28. Additional Contract Restrictions

1. Noncompliance with the requirements of nondiscrimination in services shall constitute grounds for DHCS to withhold payments under this Contract or terminate all, or any type, of funding provided hereunder.
2. This Contract is subject to any additional restrictions, limitations, or conditions enacted by the federal or state governments that affect the provisions, terms, or funding of this Contract in any manner.

29. Information Access for Individuals with Limited English Proficiency and/or Disabilities

1. Contractor shall comply with all applicable provisions of the Dymally-Alatorre Bilingual Services Act (Government Code sections 7290-7299.8) regarding access to materials that explain services available to the public as well as providing language interpretation services.
2. Contractor shall comply with the applicable provisions of Section 1557 of the Affordable Care Act (45 CFR Part 92), including, but not limited to, 45 CFR 92.201, when providing access to: (a) materials explaining services available to the public, (b) language assistance, (c) language interpreter and translation services, and (d) video remote language interpreting services.
3. The Contractor shall comply with the following language assistance and format requirements (42 CFR § 438.10; 45 CFR § 92.8; W&I Code §§ 14029.91 and 14029.92):
 - a. The Contractor shall provide all written materials for potential beneficiaries and beneficiaries in a font size no smaller than 12 point.
 - b. The Contractor shall ensure its written materials are available in alternative formats, including large print, upon request of the potential beneficiary or beneficiary at no cost. Large print means printed in a font size no smaller than 18 point.
 - c. The Contractor shall make its written materials that are critical to obtaining services available in the prevalent non-English languages in the county.
 - d. The Contractor shall notify beneficiaries and prospective beneficiaries that written translation is available in prevalent languages free of cost and how to access those materials.

The DHCS shall use following methodology to identify the prevalent non-English languages spoken by beneficiaries and potential beneficiaries throughout the State, and in the Contractor's service area:

 - A population group of mandatory eligible beneficiaries residing in the Contractor's service area who indicate their primary language as a language other than English, and that meet a numeric threshold of 3,000 or five-percent (5%) of the eligible beneficiary population, whichever is lower; and
 - A population group of mandatory eligible beneficiaries residing in the Contractor's service area who indicate their primary language as a language other than English and who meet the concentration standards of 1,000 in a single zip code or 1,500 in two contiguous zip codes.
 - e. The Contractor shall notify its beneficiaries that oral interpretation is available for any language and written translation is available in prevalent languages to individuals whose primary language is not English. This may include, but is not limited to: qualified interpreters and information written in other languages.
 - f. Auxiliary aids and services are available upon request and at no cost for beneficiaries with disabilities. Free aids and services may include, but are not limited to: qualified sign language interpreters, written information in other formats (large print, audio, accessible electronic formats, other formats) and how to access services.

**ATTACHMENT D
GENERAL PROVISIONS**

D.1 INDEPENDENT CONTRACTOR. For all purposes arising out of this Agreement, CONTRACTOR shall be an independent contractor and CONTRACTOR and each and every employee, agent, servant, partner, and shareholder of CONTRACTOR (collectively referred to as "The Contractor") shall not be, for any purpose of this Agreement, an employee of COUNTY. Furthermore, this Agreement shall not under any circumstance be construed or considered to be a joint powers agreement as described in *Government Code* Section 6000, et seq., or otherwise. As an independent contractor, the following shall apply:

D.1.1 CONTRACTOR shall determine the method, details and means of performing the services to be provided by CONTRACTOR as described in this Agreement.

D.1.2 CONTRACTOR shall be responsible to COUNTY only for the requirements and results specified by this Agreement and, except as specifically provided in this Agreement, shall not be subject to COUNTY's control with respect to the physical actions or activities of CONTRACTOR in fulfillment of the requirements of this Agreement.

D.1.3 CONTRACTOR shall be responsible for its own operating costs and expenses, property and income taxes, workers' compensation insurance and any other costs and expenses in connection with performance of services under this Agreement.

D.1.4 CONTRACTOR is not, and shall not be, entitled to receive from or through COUNTY, and COUNTY shall not provide or be obligated to provide the CONTRACTOR with workers' compensation coverage, unemployment insurance coverage or any other type of employee or worker insurance or benefit coverage required or provided by any federal, state or local law or regulation for, or normally afforded to, any employee of COUNTY.

D.1.5 The CONTRACTOR shall not be entitled to have COUNTY withhold or pay, and COUNTY shall not withhold or pay, on behalf of the CONTRACTOR any tax or money relating to the Social Security Old Age Pension Program, Social Security Disability Program or any other type of pension, annuity or disability program required or provided by any federal, state or local law or regulation for, or normally afforded to, an employee of COUNTY.

D.1.6 The CONTRACTOR shall not be entitled to participate in, or receive any benefit from, or make any claim against any COUNTY fringe benefit program including, but not limited to, COUNTY's pension plan, medical and health care plan, dental plan, life insurance plan, or other type of benefit program, plan or coverage designated for, provided to, or offered to COUNTY's employees.

D.1.7 COUNTY shall not withhold or pay on behalf of CONTRACTOR any federal, state or local tax including, but not limited to, any personal income tax owed by CONTRACTOR.

D.1.8 The CONTRACTOR is, and at all times during the term of this Agreement shall represent and conduct itself as, an independent contractor and not as an employee of COUNTY.

D.1.9 CONTRACTOR shall not have the authority, express or implied, to act on behalf of, bind or obligate the COUNTY in any way without the written consent of the COUNTY.

D.2 LICENSES, PERMITS, ETC. CONTRACTOR represents and warrants to COUNTY that it has all licenses, permits, qualifications, and approvals of whatsoever nature which are legally required for CONTRACTOR to practice its profession. CONTRACTOR represents and warrants to COUNTY that CONTRACTOR shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement any licenses, permits, and approvals which are legally required for CONTRACTOR to practice its profession at the time the services are performed.

D.3 CHANGE IN STATUTES OR REGULATIONS. If there is a change of statutes or regulations applicable to the subject matter of this Agreement, both parties agree to be governed by the new

provisions, unless either party gives notice to terminate pursuant to the terms of this Agreement.

D.4 TIME. CONTRACTOR shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary for the satisfactory performance of CONTRACTOR's obligations pursuant to this Agreement. Neither party shall be considered in default of this Agreement to the extent performance is prevented or delayed by any cause, present or future, which is beyond the reasonable control of the party.

D.5 INSURANCE.

D.5.1 Prior to rendering services provided by the terms and conditions of this Agreement, CONTRACTOR shall acquire and maintain during the term of this Agreement insurance coverage through and with an insurer acceptable to COUNTY, naming the COUNTY and COUNTY's officers, employees, agents and independent contractors as additional insured (hereinafter referred to as "the insurance"). The insurance shall contain the coverage indicated by the checked items below.

Yes **D.5.1.1** Comprehensive general liability insurance including comprehensive public liability insurance with minimum coverage of Two Million Dollars (\$2,000,000) per occurrence and with not less than Five Million Dollars (\$5,000,000) aggregate; CONTRACTOR shall insure both COUNTY and CONTRACTOR against any liability arising under or related to this Agreement.

D.5.1.2 During the term of this Agreement, CONTRACTOR shall maintain in full force and effect a policy of professional errors and omissions insurance with policy limits of not less than Two Million Dollars (\$2,000,000) per incident and Five Million Dollars (\$5,000,000) annual aggregate, with deductible or self-insured portion not to exceed Two Thousand Five Hundred Dollars (\$2,500).

Yes **D.5.1.3** Comprehensive automobile liability insurance with minimum coverage of One Hundred Thousand Dollars (\$100,000) per occurrence and with not less than One Hundred Thousand Dollars (\$100,000) on reserve in the aggregate, with combined single limit including owned, non-owned and hired vehicles.

Yes **D.5.1.4** Workers' Compensation Insurance coverage for all CONTRACTOR employees and other persons for whom CONTRACTOR is responsible to provide such insurance coverage, as provided by Division 4 and 4.5 of the *Labor Code*.

D.5.2 The limits of insurance herein shall not limit the liability of the CONTRACTOR hereunder.

D.5.3 In respect to any insurance herein, if the aggregate limit available becomes less than that required above, other excess insurance shall be acquired and maintained immediately. For the purpose of any insurance term of this Agreement, "aggregate limit available" is defined as the total policy limits available for all claims made during the policy period.

D.5.4 The insurance shall include an endorsement that no cancellation or material change adversely affecting any coverage provided by the insurance may be made until twenty (20) days after written notice is delivered to COUNTY.

D.5.5 The insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to COUNTY at its sole and absolute discretion. The amount of any deductible payable by the insured shall be subject to the prior approval of the COUNTY and the COUNTY, as a condition of its approval, may require such proof of the adequacy of CONTRACTOR's financial resources as it may see fit.

D.5.6 Prior to CONTRACTOR rendering services provided by this Agreement, and immediately upon acquiring additional insurance, CONTRACTOR shall deliver a certificate of insurance describing the insurance coverages and endorsements to:

County of Sierra
Auditor/Risk-Manager
P.O. Drawer 425
Downieville, CA 95936

D.5.7 CONTRACTOR shall not render services under the terms and conditions of this Agreement unless each type of insurance coverage and endorsement is in effect and CONTRACTOR has delivered the certificate(s) of insurance to COUNTY as previously described. If CONTRACTOR shall fail to procure and maintain said insurance, COUNTY may, but shall not be required to, procure and maintain the same, and the premiums of such insurance shall be paid by CONTRACTOR to COUNTY upon demand. The policies of insurance provided herein which are to be provided by CONTRACTOR shall be for a period of not less than one year, it being understood and agreed that twenty (20) days prior to the expiration of any policy of insurance, CONTRACTOR will deliver to COUNTY a renewal or new policy to take the place of the policy expiring.

D.5.8 COUNTY shall have the right to request such further coverages and/or endorsements on the insurance as COUNTY deems necessary, at CONTRACTOR's expense. The amounts, insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to COUNTY in its sole and absolute discretion.

D.5.9 Any subcontractor(s), independent contractor(s) or any type of agent(s) performing or hired to perform any term or condition of this Agreement on behalf of CONTRACTOR, as may be allowed by this Agreement (hereinafter referred to as the "SECONDARY PARTIES"), shall comply with each term and condition of this Section D.5 entitled "INSURANCE". Furthermore, CONTRACTOR shall be responsible for the SECONDARY PARTIES' acts and satisfactory performance of the terms and conditions of this Agreement.

D.6 INDEMNITY. CONTRACTOR shall defend, indemnify, and hold harmless COUNTY, its elected and appointed councils, boards, commissions, officers, agents, and employees from any liability for damage or claims for damage for any economic loss or personal injury, including death, as well as for property damage, which may arise from the intentional or negligent acts or omissions of CONTRACTOR in the performance of services rendered under this Agreement by CONTRACTOR, or any of CONTRACTOR's officers, agents, employees, contractors, or subcontractors.

D.7 CONTRACTOR NOT AGENT. Except as COUNTY may specify in writing, CONTRACTOR shall have no authority, express or implied, to act on behalf of COUNTY in any capacity whatsoever as an agent. CONTRACTOR shall have no authority, express or implied, pursuant to this Agreement to bind COUNTY to any obligation whatsoever.

D.8 ASSIGNMENT PROHIBITED. CONTRACTOR may not assign any right or obligation pursuant to this Agreement. Any attempted or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no legal effect.

D.9 PERSONNEL. CONTRACTOR shall assign only competent personnel to perform services pursuant to this Agreement. In the event that COUNTY, in its sole discretion at any time during the term of this Agreement, desires the removal of any person or persons assigned by CONTRACTOR to perform services pursuant to this Agreement, CONTRACTOR shall remove any such person immediately upon receiving written notice from COUNTY of its desire for removal of such person or persons.

D.10 STANDARD OF PERFORMANCE. CONTRACTOR shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which CONTRACTOR is engaged. All products of whatsoever nature which CONTRACTOR delivers to COUNTY pursuant to this Agreement shall be prepared in a first class and workmanlike manner and shall conform to the standards of quality normally observed by a person practicing in CONTRACTOR's profession.

D.11 POSSESSORY INTEREST. The parties to this Agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the *California Revenue and Taxation Code* (107). For all purposes of compliance by COUNTY with Section 107.6 of the *California Revenue and Taxation Code*, this recital shall be deemed full compliance by the COUNTY. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the County Assessor and the contracting parties hereto. A taxable possessory interest may be created by this, if created, and the party in whom such an interest is vested will be subject to the

payment of property taxes levied on such an interest.

D.12 TAXES. CONTRACTOR hereby grants to the COUNTY the authority to deduct from any payments to CONTRACTOR any COUNTY imposed taxes, fines, penalties and related charges which are delinquent at the time such payments under this Agreement are due to CONTRACTOR.

D.13 TERMINATION. COUNTY shall have the right to terminate this Agreement at any time by giving notice in writing of such termination to CONTRACTOR. In the event COUNTY gives notice of termination, CONTRACTOR shall immediately cease rendering service upon receipt of such written notice and the following shall apply:

D.13.1.1 CONTRACTOR shall deliver to COUNTY copies of all writings prepared by it pursuant to this Agreement. The term "writings" shall be construed to mean and include: handwriting, typewriting, printing, photostating, photographing, computer storage medium (tapes, disks, diskettes, etc.) and every other means of recording upon any tangible thing, and form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof.

D.13.1.2 COUNTY shall pay CONTRACTOR the reasonable value of services rendered by CONTRACTOR to the date of termination pursuant to this Agreement not to exceed the amount documented by CONTRACTOR and approved by COUNTY as work accomplished to date. Further provided, however, COUNTY shall not in any manner be liable for lost profits which might have been made by CONTRACTOR had CONTRACTOR completed the services required by this Agreement. In this regard, CONTRACTOR shall furnish to COUNTY such financial information as in the judgment of the COUNTY is necessary to determine the reasonable value of the services rendered by CONTRACTOR. In the event of a dispute as to the reasonable value of the services rendered by CONTRACTOR, the decision of the COUNTY shall be final. The foregoing is cumulative and does not affect any right or remedy which COUNTY may have in law or equity.

D.13.2 CONTRACTOR may terminate its services under this Agreement upon thirty (30) working days written notice to the COUNTY, without liability for damages, if CONTRACTOR is not compensated according to the provisions of the Agreement or upon any other material breach of the Agreement by COUNTY, provided that CONTRACTOR has first provided COUNTY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than ten (10) working days within which the COUNTY may cure the alleged breach.

D.14 OWNERSHIP OF INFORMATION. All professional and technical information developed under this Agreement and all work sheets, reports, and related data shall become and/or remain the property of COUNTY, and CONTRACTOR agrees to deliver reproducible copies of such documents to COUNTY on completion of the services hereunder. The COUNTY agrees to indemnify and hold CONTRACTOR harmless from any claim arising out of reuse of the information for other than this project.

D.15 WAIVER. A waiver by any party of any breach of any term, covenant or condition herein contained or a waiver of any right or remedy of such party available hereunder at law or in equity shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained or of any continued or subsequent right to the same right or remedy. No party shall be deemed to have made any such waiver unless it is in writing and signed by the party so waiving.

D.16 COMPLETENESS OF INSTRUMENT. This Agreement, together with its specific references and attachments, constitutes all of the agreements, understandings, representations, conditions, warranties and covenants made by and between the parties hereto. Unless set forth herein, neither party shall be liable for any representations made, express or implied.

D.17 SUPERSEDES PRIOR AGREEMENTS. It is the intention of the parties hereto that this Agreement shall supersede any prior agreements, discussions, commitments, representations, or agreements, written or oral, between the parties hereto.

D.18 ATTORNEY'S FEES. If any action at law or in equity, including an action for declaratory relief, is brought to enforce or interpret provisions of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees, which may be set by the Court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such party may be entitled.

D.19 MINOR AUDITOR REVISION. In the event the Sierra County Auditor's office finds a mathematical discrepancy between the terms of the Agreement and actual invoices or payments, provided that such discrepancy does not exceed 1% of the Agreement amount, the Auditor's office may make the adjustment in any payment or payments without requiring an amendment to the Agreement to provide for such adjustment. Should the COUNTY or the CONTRACTOR disagree with such adjustment, they reserve the right to contest such adjustment and/or to request corrective amendment.

D.20 CAPTIONS. The captions of this Agreement are for convenience in reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

D.21 DEFINITIONS. Unless otherwise provided in this Agreement, or unless the context otherwise requires, the following definitions and rules of construction shall apply herein.

D.21.1 NUMBER AND GENDER. In this Agreement, the neuter gender includes the feminine and masculine, the singular includes the plural, and the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

D.21.2 MANDATORY AND PERMISSIVE. "Shall" and "will" and "agrees" are mandatory. "May" is permissive.

D.22 TERM INCLUDES EXTENSIONS. All references to the term of this Agreement or the Agreement Term shall include any extensions of such term.

D.23 SUCCESSORS AND ASSIGNS. All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

D.24 MODIFICATION. No modification or waiver of any provisions of this Agreement or its attachments shall be effective unless such waiver or modification shall be in writing, signed by all parties, and then shall be effective only for the period and on the condition, and for the specific instance for which given.

Attachment D page 5 of 7

D.25 COUNTERPARTS. This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

D.26 OTHER DOCUMENTS. The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

D.27 PARTIAL INVALIDITY. If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provision and/or provisions shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

D.28 VENUE. It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Sierra, State of California.

D.29 CONTROLLING LAW. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

D.30 CALIFORNIA TORT CLAIMS ACT. Notwithstanding any term or condition of the Agreement, the provisions, and related provisions, of the California Tort Claims Act, Division 3.6 of the *Government Code*, are not waived by COUNTY and shall apply to any claim against COUNTY arising out of any acts or conduct under the terms and conditions of this Agreement.

D.31 TIME IS OF THE ESSENCE. Time is of the essence of this Agreement and each covenant and term herein.

D.32 AUTHORITY. All parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement in the names, titles and capacities herein stated and on behalf of any entities, persons, estates or firms represented or purported to be represented by such entity(s), person(s), estate(s) or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement are in full compliance. Further, by entering into this Agreement, neither party hereto shall have breached the terms or conditions of any other contract or agreement to which such party is obligated, which such breach would have a material effect hereon.

D.33 CORPORATE AUTHORITY. If CONTRACTOR is a corporation or public agency, each individual executing this Agreement on behalf of said corporation or public agency represents and warrants that he or she is duly authorized to execute and deliver this Agreement on behalf of said corporation, in accordance with a duly adopted resolution of the Board of Directors of said corporation or in accordance with the bylaws of said corporation or Board or Commission of said public agency, and that this Agreement is binding upon said corporation or public entity in accordance with its terms. If CONTRACTOR is a corporation, CONTRACTOR shall, within thirty (30) days after execution of this Agreement, deliver to COUNTY a certified copy of a resolution of the Board of Directors of said corporation authorizing or ratifying the execution of this Agreement.

D.34 CONFLICT OF INTEREST.

D.34.1 LEGAL COMPLIANCE. CONTRACTOR agrees at all times in performance of this Agreement to comply with the law of the State of California regarding conflicts of interest, including, but not limited to, Article 4 of Chapter 1, Division 4, Title 1 of the *California Government Code*, commencing with Section 1090, and Chapter 7 of Title 9 of said Code, commencing with Section 87100, including regulations promulgated by the California Fair Political Practices Commission.

D.34.2 ADVISEMENT. CONTRACTOR agrees that if any facts come to its attention which raise any questions as to the applicability of this law, it will immediately inform the COUNTY designated representative and provide all information needed for resolution of the question.

D.34.3 ADMONITION. Without limitation of the covenants in subparagraphs D.34.1 and D.34.2, CONTRACTOR is admonished hereby as follows:

The statutes, regulations and laws referenced in this provision D.34 include, but are not limited to, a prohibition against any public officer, including CONTRACTOR for this purpose, from making any decision on behalf of COUNTY in which such officer has a direct or indirect financial interest. A violation occurs if the public officer influences or participates in any COUNTY decision which has the potential to confer any pecuniary benefit on CONTRACTOR or any business firm in which CONTRACTOR has an interest of any type, with certain narrow exceptions.

D.35 NONDISCRIMINATION. During the performance of this Agreement, CONTRACTOR shall not unlawfully discriminate against any employee of the CONTRACTOR or of the COUNTY or applicant for employment or for services or any member of the public because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex. CONTRACTOR shall ensure that in the provision of services under this Agreement, its employees and applicants for employment and any member of the public are free from such discrimination. CONTRACTOR shall comply with the provisions of the Fair Employment and Housing Act (*Government Code* Section 12900 et seq.). The applicable regulations of the Fair Employment Housing Commission implementing *Government Code* Section 12900, set forth in Chapter 5, Division 4 of Title 2 of the *California Administrative Code* are incorporated into this Agreement by reference and made a part hereof as if set

forth in full. CONTRACTOR shall also abide by the Federal Civil Rights Act of 1964 and all amendments thereto, and all administrative rules and regulation issued pursuant to said Act. CONTRACTOR shall give written notice of its obligations under this clause to any labor agreement. CONTRACTOR shall include the non-discrimination and compliance provision of this paragraph in all subcontracts to perform work under this Agreement.

D.36 JOINT AND SEVERAL LIABILITY. If any party consists of more than one person or entity, the liability of each person or entity signing this Agreement shall be joint and several.

D.37 TAXPAYER I.D. NUMBER. The COUNTY shall not disburse any payments to CONTRACTOR pursuant to this Agreement until CONTRACTOR supplies the latter's Taxpayer I.D. Number or Social Security Number (as required on the line under CONTRACTOR's signature on page 2 of this Agreement).

D.38 NOTICES. All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail, with postage thereon fully prepaid, and addressed to the party so to be served as follows:

If to "COUNTY":
Sierra County Human Services
P.O. Box 265
Loyalton, CA 96118

With a copy to:
County Counsel
County of Sierra
Post Office Drawn D
Downieville, CA 95936

If to "CONTRACTOR":
Sierra County Office of Education
P.O. Box 955
Loyalton, CA 96118

SIERRA COUNTY

Business Associates Agreement

This Agreement is entered into this 1st day of July 2022 by and between the County of Sierra doing business by and through the Sierra County Department of Health and Human Services (collectively referred to herein as the "County" and Sierra County Office of Education.(referred to herein as the "Business Associate")

Recitals

WHEREAS, County has heretofore or contemporaneously with the execution of this Agreement entered into an Agreement for Professional Services (the "Professional Services Agreement") whereby Business Associate provides certain services to County and its clients and citizens which involves the access and use of certain information pertaining to individuals which information is required to be kept confidential and protected under the provisions of the Health Insurance Portability and Accountability Act of 1996, Public Law 104-101 (referred to herein as "HIPAA") and the regulations adopted pursuant to the Act; and

WHEREAS, pursuant to the Professional Services Agreement County will make available and/or transfer to Business Associate, and/or Business Associate will generate or otherwise access confidential, personally identifiable health information in conjunction with services delivered on behalf of the County; and

WHEREAS, such information may be used or disclosed only in accordance with HIPAA and the applicable regulations [including without limitation, 45 CFR §§ 164.502(e); 164.504(e)] issued pursuant to the Health Insurance Portability and Accountability Act [42 USC §§ 1320 – 1320d-8] and the terms of this Agreement, or more stringent provisions of the law of the State of California.

NOW THEREFORE, In consideration of the obligations, benefits and compensation provided to Business Associate under the provisions of the Professional Services Agreement and in order to ensure that said Agreement remains valid and complies with HIPAA, the parties agree as follows:

1. As used herein and with reference to the obligations under HIPAA, Protected Health Information ("PHI") shall mean individually identifiable health information including, without limitation, all information, data, documentation, and materials of any nature or form, including without limitation, demographic, medical and financial information, that relates to the past, present, or future physical or mental health or condition of an individual; the provision of health care to an individual; or the past, present, or future payment for the provision of health care to an individual; and that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual. PHI shall include but not be limited to individually identifiable information received from or on behalf of the County as more fully defined in 45 CFR § 164.501, and any amendments thereto.
2. County shall provide to Business Associate a copy of the current Notice of Privacy Practices and any relevant information on changes to or agreed upon restrictions relating to legal permissions for the use or disclosure of PHI.
3. Business Associate agrees that it shall not receive, create, use or disclose PHI except as follows:
 - a. (1)solely for meeting its obligations as set forth in the Professional Services Agreement and any other agreements between the Parties evidencing their business relationship or (2) as required by applicable law, rule or regulation, or by accrediting or credentialing organization to whom Covered Entity is required to disclose such information or as otherwise permitted under this Agreement, the Arrangement Agreement (if consistent with this Agreement and the HIPAA Privacy Rule), or the HIPAA Privacy Rule, and (3) as would be permitted by the HIPAA Privacy Rule if such use or disclosure were made by Covered Entity;
 - b. If necessary for the proper management and administration of Business Associate or to

carry out legal responsibilities of Business Associate, PHI may only be disclosed to another person/entity for such purposes if:

- Disclosure is required by law; or
 - Where Business Associate obtains reasonable assurances from the person to whom disclosure is made that the PHI released will be held confidentially, and only may be used or further disclosed as required by law or for the purpose for which it was disclosed to the person, and the person notifies Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached; and
 - Person agrees to notify Business Associate of any breaches of confidentiality;
- c. To permit Business Associate to provide data aggregation services relating to the health care operations of the County.
4. Business Associate and County agree that neither of them will request, use or release more than the minimum amount of PHI necessary to accomplish the purpose of the use, disclosure or request.
5. Business Associate will establish and maintain appropriate safeguards to prevent any unauthorized use or disclosure of PHI.
6. Business Associate agrees that it shall immediately report to County any unauthorized uses/disclosures of which it becomes aware, and shall take all reasonable steps to mitigate the potentially harmful effects of such breach.
7. Business Associate hereby indemnifies County and agrees to hold County harmless from and against any and all losses, expense, damage or injury that County may sustain as a result of, or arising out of, Business Associate's or its agent's or subAgreementor's, unauthorized use or disclosure of PHI.
8. Business Associate shall carry comprehensive general liability insurance.
9. Business Associate shall ensure that all of its subcontractors and agents are bound by the same restrictions and obligations contained herein whenever PHI is made accessible to such subcontractors or agents, and shall give prior notice to County of any subcontractors or agents who are to be given access to PHI.
10. Business Associate shall make all PHI and related information in its possession available as follows:
- a. To the individual or his/her personal representative or to the County, to the extent necessary to permit County to fulfill any obligation to allow access for inspection and copying in accordance with the provisions of 45 CFR § 164.524 and any subsequent amendments to the regulations;
 - b. To the individual or his/her personal representative or to the County, to the extent necessary to permit County to fulfill any obligation to account for disclosures of PHI in accordance with 45 CFR § 164.528 and any subsequent amendments to the regulations.
11. Business Associate shall make PHI available to County to fulfill County's obligation to amend PHI and related information in accordance with 45 CFR §164.526, and shall, as directed by County, incorporate any amendments or related statements into the information held by Business Associate and any subcontractors or agents.
12. Business Associate agrees to make its internal practices, books and records relating to the use or disclosure of information received from or on behalf of County available to the U.S. Secretary of Health and Human Services, or the Secretary's designee, for purposes of determining compliance with the privacy regulations, and any amendments thereto.

13. Upon termination of this Agreement, Business Associate agrees, at the option of County, to return or destroy all PHI created or received from or on behalf of County. Business Associate agrees that it will not retain any copies of PHI except as required by law. If PHI is destroyed, Business Associate agrees to provide County with appropriate documentation/certification evidencing such destruction. If return or destruction of all PHI, and all copies of PHI, is not feasible, Business Associate agrees to extend the protections of this Agreement to such information for as long as it is maintained. Termination of this Agreement shall not affect any of its provisions that, by wording or nature, are intended to remain effective and to continue in operation.

14. The PHI and any related information created or received from or on behalf of County is and shall remain the property of the County. Business Associate agrees that it acquires no title in or rights to the information, including any de-identified information.

15. Notwithstanding anything in this Agreement to the contrary, County shall have the right to immediately terminate the Professional Services Agreement or any other agreement between the parties if County determines that Business Associate has violated any material term of this Agreement. If County reasonably believes that Business Associate will violate a material term of this Agreement and, where practicable, County gives written notice to Business Associate of such belief within a reasonable time after forming such belief, and Business Associate fails to provide adequate written assurances to County that it will not breach the cited term of this Agreement within a reasonable period of time given the specific circumstances, but in any event, before the threatened breach is to occur, then County shall have the right to immediately terminate the Professional Services Agreement or any other agreement between the parties. In the event of termination as described in this Paragraph, County shall have the right to contract for replacement service through another entity or provider, with Business Associate responsible for paying any difference in cost.

16. Notwithstanding any rights or remedies under this Agreement or provided by law, County retains all rights to seek injunctive relief to prevent or stop the unauthorized use or disclosure of PHI by Business Associate, any of its subcontractors or agents, or any third party who has received PHI from Business Associate.

17. This Agreement shall be binding on the parties and their successor, but neither party may assign the Agreement without the prior written consent of the other, which consent shall not be unreasonably withheld.

18. The obligations to safeguard the confidentiality and security of PHI imposed herein shall survive the termination of this Agreement.

19. Any ambiguities in this Agreement shall be resolved in favor of an interpretation that promotes compliance with HIPAA and regulations promulgated thereunder. The parties agree that any modifications to those laws shall modify the obligations of the parties hereunder without the need for formal amendment of the Agreement. Any other amendments to this Agreement shall not be effective without the written agreement of both parties.

20. Any notice to the other party pursuant to this Agreement shall be deemed provided if sent by first class United States mail, postage prepaid, as follows:

To County: County of Sierra
Department of Health and Human Services
P.O. Box 1019
Loyalton, CA 96118

To Contractor: Sierra County Office of Education
P.O. Box 955
Loyalton, CA 96118

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

"COUNTY"

"CONTRACTOR"

COUNTY OF SIERRA

Paul Roen, Chairman
Sierra County Board of Supervisors

James Berardi, County Superintendent
Sierra County Office of Education

APPROVED AS TO FORM:

ATTEST:

Heather Foster
Clerk of the Board

David Prentice
County Counsel

Special Terms and Conditions

Federal Equal Opportunity Requirements

(Applicable to all federally funded agreements entered into by the Department of Health Care Services)

a. The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, physical or mental handicap, disability, age or status as a disabled veteran or veteran of the Vietnam era. The Contractor will take affirmative action to ensure that qualified applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, national origin, physical or mental handicap, disability, age or status as a disabled veteran or veteran of the Vietnam era. Such action shall include, but not be limited to the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and career development opportunities and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Federal Government or DHCS, setting forth the provisions of the Equal Opportunity clause, Section 503 of the Rehabilitation Act of 1973 and the affirmative action clause required by the Vietnam Era Veterans' Readjustment Assistance Act of 1974 (38 U.S.C. 4212). Such notices shall state the Contractor's obligation under the law to take affirmative action to employ and advance in employment qualified applicants without discrimination based on their race, color, religion, sex, national origin physical or mental handicap, disability, age or status as a disabled veteran or veteran of the Vietnam era and the rights of applicants and employees.

b. The Contractor will, in all solicitations or advancements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin physical or mental handicap, disability, age or status as a disabled veteran or veteran of the Vietnam era.

c. The Contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding a notice, to be provided by the Federal Government or the State, advising the labor union or workers' representative of the Contractor's commitments under the provisions herein and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

d. The Contractor will comply with all provisions of and furnish all information and reports required by Section 503 of the Rehabilitation Act of 1973, as amended, the Vietnam Era Veterans' Readjustment Assistance Act of 1974 (38 U.S.C. 4212) and of the Federal Executive Order No. 11246 as amended, including by Executive Order 11375, 'Amending Executive Order 11246 Relating to Equal Employment Opportunity,' and as supplemented by regulation at 41 CFR part 60, "Office of the Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," and of the rules, regulations, and relevant orders of the Secretary of Labor.

e. The Contractor will furnish all information and reports required by Federal Executive Order No. 11246 as amended, including by Executive Order 11375, 'Amending Executive Order 11246 Relating to Equal Employment Opportunity,' and as supplemented by regulation at 41 CFR part 60, "Office of Federal

Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," and the Rehabilitation Act of 1973, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to its books, records, and accounts by the State and its designated representatives and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

f. In the event of the Contractor's noncompliance with the requirements of the provisions herein or with any federal rules, regulations, or orders which are referenced herein, this Agreement may be cancelled, terminated, or suspended in whole or in part and the Contractor may be declared ineligible for further federal and state contracts in accordance with procedures authorized in Federal Executive Order No. 11246 as amended and such other sanctions may be imposed and remedies invoked as provided in Federal Executive Order No. 11246 as amended, including by Executive Order 11375, 'Amending Executive Order 11246 Relating to Equal Employment Opportunity,' and as supplemented by regulation at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

g. The Contractor will include the provisions of Paragraphs a through g in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Federal Executive Order No. 11246 as amended, including by Executive Order 11375, 'Amending Executive Order 11246 Relating to Equal Employment Opportunity,' and as supplemented by regulation at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," or Section 503 of the Rehabilitation Act of 1973 or (38 U.S.C. 4212) of the Vietnam Era Veteran's Readjustment Assistance Act, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the Director of the Office of Federal Contract Compliance Programs or DHCS may direct as a means of enforcing such provisions including sanctions for noncompliance provided, however, that in the event the Contractor becomes involved in, or is threatened with litigation by a subcontractor or vendor as a result of such direction by DHCS, the Contractor may request in writing to DHCS, who, in turn, may request the United States to enter into such litigation to protect the interests of the State and of the United States.

Travel and Per Diem Reimbursement

(Applicable if travel and/or per diem expenses are reimbursed with agreement funds.)

Reimbursement for travel and per diem expenses from DHCS under this Agreement shall, unless otherwise specified in this Agreement, be at the rates currently in effect, as established by the California Department of Human Resources (CalHR), for nonrepresented state employees as stipulated in DHCS' Travel Reimbursement Information Exhibit. If the CalHR rates change during the term of the Agreement, the new rates shall apply upon their effective date and no amendment to this Agreement shall be necessary. Exceptions to CalHR rates may be approved by DHCS upon the submission of a statement by the Contractor indicating that such rates are not available to the Contractor. No travel outside the State of California shall be reimbursed without prior authorization from DHCS. Verbal authorization should be confirmed in writing. Written authorization may be in a form including fax or email confirmation.

Procurement Rules

(Applicable to agreements in which equipment/property, commodities and/or supplies are furnished by DHCS or expenses for said items are reimbursed by DHCS with state or federal funds provided under the Agreement.)

a. Equipment/Property definitions

Wherever the term equipment and/or property is used, the following definitions shall apply:

(1) **Major equipment/property:** A tangible or intangible item having a base unit cost of \$5,000 or more with a life expectancy of one (1) year or more and is either furnished by DHCS or the cost is reimbursed through this Agreement. Software and videos are examples of intangible items that meet this definition.

(2) **Minor equipment/property:** A tangible item having a base unit cost of less than \$5,000 with a life expectancy of one (1) year or more and is either furnished by DHCS or the cost is reimbursed through this Agreement.

b. **Government and public entities** (including state colleges/universities and auxiliary organizations), whether acting as a contractor and/or subcontractor, may secure all commodities, supplies, equipment and services related to such purchases that are required in performance of this Agreement. Said procurements are subject to Paragraphs d through h of Provision 3. Paragraph c of Provision 3 shall also apply, if equipment/property purchases are delegated to subcontractors that are nonprofit organizations or commercial businesses.

c. **Nonprofit organizations and commercial businesses**, whether acting as a contractor and/or subcontractor, may secure commodities, supplies, equipment/property and services related to such purchases for performance under this Agreement.

(1) Equipment/property purchases shall not exceed \$50,000 annually.

To secure equipment/property above the annual maximum limit of \$50,000, the Contractor shall make arrangements through the appropriate DHCS Program Contract Manager, to have all remaining equipment/property purchased through DHCS' Purchasing Unit. The cost of equipment/property purchased by or through DHCS shall be deducted from the funds available in this Agreement. Contractor shall submit to the DHCS Program Contract Manager a list of equipment/property specifications for those items that the State must procure. DHCS may pay the vendor directly for such arranged equipment/property purchases and title to the equipment/property will remain with DHCS. The equipment/property will be delivered to the Contractor's address, as stated on the face of the Agreement, unless the Contractor notifies the DHCS Program Contract Manager, in writing, of an alternate delivery address.

(2) All equipment/property purchases are subject to Paragraphs d through h of Provision 3. Paragraph b of Provision 3 shall also apply, if equipment/property purchases are delegated to subcontractors that are either a government or public entity.

(3) Nonprofit organizations and commercial businesses shall use a procurement system that meets the following standards:

(a) Maintain a code or standard of conduct that shall govern the performance of its officers, employees, or agents engaged in awarding procurement contracts. No employee, officer, or agent shall participate in the selection, award, or administration of a procurement, or bid contract in which, to his or her knowledge, he or she has a financial interest.

(b) Procurements shall be conducted in a manner that provides, to the maximum extent practical, open, and free competition.

(c) Procurements shall be conducted in a manner that provides for all of the following:

[1] Avoid purchasing unnecessary or duplicate items.

[2] Equipment/property solicitations shall be based upon a clear and accurate description of the technical requirements of the goods to be procured.

[3] Take positive steps to utilize small and veteran owned businesses.

d. Unless waived or otherwise stipulated in writing by DHCS, prior written authorization from the appropriate DHCS Program Contract Manager will be required before the Contractor will be reimbursed for any purchase of \$5,000 or more for commodities, supplies, equipment/property, and services related to such purchases. The Contractor must provide in its request for authorization all particulars necessary, as specified by DHCS, for evaluating the necessity or desirability of incurring such costs. The term "purchase" excludes the purchase of services from a subcontractor and public utility services at rates established for uniform applicability to the general public.

e. In special circumstances, determined by DHCS (e.g., when DHCS has a need to monitor certain purchases, etc.), DHCS may require prior written authorization and/or the submission of paid vendor receipts for any purchase, regardless of dollar amount. DHCS reserves the right to either deny claims for reimbursement or to request repayment for any Contractor and/or subcontractor purchase that DHCS determines to be unnecessary in carrying out performance under this Agreement.

f. The Contractor and/or subcontractor must maintain a copy or narrative description of the procurement system, guidelines, rules, or regulations that will be used to make purchases under this Agreement. The State reserves the right to request a copy of these documents and to inspect the purchasing practices of the Contractor and/or subcontractor at any time.

g. For all purchases, the Contractor and/or subcontractor must maintain copies of all paid vendor invoices, documents, bids and other information used in vendor selection, for inspection or audit. Justifications supporting the absence of bidding (i.e., sole source purchases) shall also be maintained on file by the Contractor and/or subcontractor for inspection or audit.

h. DHCS may, with cause (e.g., with reasonable suspicion of unnecessary purchases or use of inappropriate purchase practices, etc.), withhold, cancel, modify, or retract the delegated purchase authority granted under Paragraphs b and/or c of Provision 3 by giving the Contractor no less than 30 calendar days written notice.

Equipment/Property Ownership / Inventory / Disposition

(Applicable to agreements in which equipment/property is furnished by DHCS and/or when said items are purchased or reimbursed by DHCS with state or federal funds provided under the Agreement.)

- a. Wherever the term equipment and/or property is used in Provision 4, the definitions in Paragraph a of Provision 3 shall apply.

Unless otherwise stipulated in this Agreement, all equipment and/or property that is purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement shall be considered state equipment and the property of DHCS.

- (1) Reporting of Equipment/Property Receipt - DHCS requires the reporting, tagging and annual inventorying of all equipment and/or property that is furnished by DHCS or purchased/reimbursed with funds provided through this Agreement.

Upon receipt of equipment and/or property, the Contractor shall report the receipt to the DHCS Program Contract Manager. To report the receipt of said items and to receive property tags, Contractor shall use a form or format designated by DHCS' Asset Management Unit. If the appropriate form (i.e., Contractor Equipment Purchased with DHCS Funds) does not accompany this Agreement, Contractor shall request a copy from the DHCS Program Contract Manager.

- (2) Annual Equipment/Property Inventory - If the Contractor enters into an agreement with a term of more than twelve months, the Contractor shall submit an annual inventory of state equipment and/or property to the DHCS Program Contract Manager using a form or format designated by DHCS' Asset Management Unit. If an inventory report form (i.e., Inventory/Disposition of DHCS-Funded Equipment) does not accompany this Agreement, Contractor shall request a copy from the DHCS Program Contract Manager. Contractor shall:

- (a) Include in the inventory report, equipment and/or property in the Contractor's possession and/or in the possession of a subcontractor (including independent consultants).

- (b) Submit the inventory report to DHCS according to the instructions appearing on the inventory form or issued by the DHCS Program Contract Manager.

- (c) Contact the DHCS Program Contract Manager to learn how to remove, trade-in, sell, transfer or survey off, from the inventory report, expired equipment and/or property that is no longer wanted, usable or has passed its life expectancy. Instructions will be supplied by either the DHCS Program Contract Manager or DHCS' Asset Management Unit.

- b. Title to state equipment and/or property shall not be affected by its incorporation or attachment to any property not owned by the State.

- c. Unless otherwise stipulated, DHCS shall be under no obligation to pay the cost of restoration, or rehabilitation of the Contractor's and/or Subcontractor's facility which may be affected by the removal of any state equipment and/or property.

d. The Contractor and/or Subcontractor shall maintain and administer a sound business program for ensuring the proper use, maintenance, repair, protection, insurance and preservation of state equipment and/or property.

(1) In administering this provision, DHCS may require the Contractor and/or Subcontractor to repair or replace, to DHCS' satisfaction, any damaged, lost or stolen state equipment and/or property. In the event of state equipment and/or miscellaneous property theft, Contractor and/or Subcontractor shall immediately file a theft report with the appropriate police agency or the California Highway Patrol and Contractor shall promptly submit one copy of the theft report to the DHCS Program Contract Manager.

e. Unless otherwise stipulated by the Program funding this Agreement, equipment and/or property purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, shall only be used for performance of this Agreement or another DHCS agreement.

f. Within sixty (60) calendar days prior to the termination or end of this Agreement, the Contractor shall provide a final inventory report of equipment and/or property to the DHCS Program Contract Manager and shall, at that time, query DHCS as to the requirements, including the manner and method, of returning state equipment and/or property to DHCS. Final disposition of equipment and/or property shall be at DHCS expense and according to DHCS instructions. Equipment and/or property disposition instructions shall be issued by DHCS immediately after receipt of the final inventory report. At the termination or conclusion of this Agreement, DHCS may at its discretion, authorize the continued use of state equipment and/or property for performance of work under a different DHCS agreement.

g. Motor Vehicles

(Applicable only if motor vehicles are purchased/reimbursed with agreement funds or furnished by DHCS under this Agreement.)

(1) If motor vehicles are purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, within thirty (30) calendar days prior to the termination or end of this Agreement, the Contractor and/or Subcontractor shall return such vehicles to DHCS and shall deliver all necessary documents of title or registration to enable the proper transfer of a marketable title to DHCS.

(2) If motor vehicles are purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, the State of California shall be the legal owner of said motor vehicles and the Contractor shall be the registered owner. The Contractor and/or a subcontractor may only use said vehicles for performance and under the terms of this Agreement.

(3) The Contractor and/or Subcontractor agree that all operators of motor vehicles, purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, shall hold a valid State of California driver's license. In the event that ten or more passengers are to be transported in any one vehicle, the operator shall also hold a State of California Class B driver's license.

(4) If any motor vehicle is purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, the Contractor and/or Subcontractor, as applicable, shall provide, maintain, and certify that, at a minimum, the following type and amount of automobile liability insurance is in

effect during the term of this Agreement or any extension period during which any vehicle remains in the Contractor's and/or Subcontractor's possession:

Automobile Liability Insurance

(a) The Contractor, by signing this Agreement, hereby certifies that it possesses or will obtain automobile liability insurance in the amount of \$1,000,000 per occurrence for bodily injury and property damage combined. Said insurance must be obtained and made effective upon the delivery date of any motor vehicle, purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, to the Contractor and/or Subcontractor.

(b) The Contractor and/or Subcontractor shall, as soon as practical, furnish a copy of the certificate of insurance to the DHCS Program Contract Manager. The certificate of insurance shall identify the DHCS contract or agreement number for which the insurance applies.

(c) The Contractor and/or Subcontractor agree that bodily injury and property damage liability insurance, as required herein, shall remain in effect at all times during the term of this Agreement or until such time as the motor vehicle is returned to DHCS.

(d) The Contractor and/or Subcontractor agree to provide, at least thirty (30) days prior to the expiration date of said insurance coverage, a copy of a new certificate of insurance evidencing continued coverage, as indicated herein, for not less than the remainder of the term of this Agreement, the term of any extension or continuation thereof, or for a period of not less than one (1) year.

(e) The Contractor and/or Subcontractor, if not a self-insured government and/or public entity, must provide evidence, that any required certificates of insurance contain the following provisions:

[1] The insurer will not cancel the insured's coverage without giving thirty (30) calendar days prior written notice to the State (California Department of Health Care Services).

[2] The State of California, its officers, agents, employees, and servants are included as additional insureds, but only with respect to work performed for the State under this Agreement and any extension or continuation of this Agreement.

[3] The insurance carrier shall notify the California Department of Health Care Services (DHCS), in writing, of the Contractor's failure to pay premiums; its cancellation of such policies; or any other substantial change, including, but not limited to, the status, coverage, or scope of the required insurance. Such notices shall contain a reference to each agreement number for which the insurance was obtained.

(f) The Contractor and/or Subcontractor is hereby advised that copies of certificates of insurance may be subject to review and approval by the Department of General Services (DGS), Office of Risk and Insurance Management. The Contractor shall be notified by DHCS, in writing, if this provision is applicable to this Agreement. If DGS approval of the certificate of insurance is required, the Contractor agrees that no work or services shall be performed prior to obtaining said approval.

(g) In the event the Contractor and/or Subcontractor fails to keep insurance coverage, as required herein, in effect at all times during vehicle possession, DHCS may, in addition to any other remedies it may have, terminate this Agreement upon the occurrence of such event.

Subcontract Requirements

(Applicable to agreements under which services are to be performed by subcontractors including independent consultants.)

a. Prior written authorization will be required before the Contractor enters into or is reimbursed for any subcontract for services costing \$5,000 or more. Except as indicated in Paragraph a(3) herein, when securing subcontracts for services exceeding \$5,000, the Contractor shall obtain at least three bids or justify a sole source award.

(1) The Contractor must provide in its request for authorization, all information necessary for evaluating the necessity or desirability of incurring such cost.

(2) DHCS may identify the information needed to fulfill this requirement.

(3) Subcontracts performed by the following entities or for the service types listed below are exempt from the bidding and sole source justification requirements:

(a) A local governmental entity or the federal government,

(b) A State college or State university from any State,

(c) A Joint Powers Authority,

(d) An auxiliary organization of a California State University or a California community college,

(e) A foundation organized to support the Board of Governors of the California Community Colleges,

(f) An auxiliary organization of the Student Aid Commission established under Education Code § 69522,

(g) Firms or individuals proposed for use and approved by DHCS' funding Program via acceptance of an application or proposal for funding or pre/post contract award negotiations,

(h) Entities and/or service types identified as exempt from advertising and competitive bidding in State Contracting Manual Chapter 5 Section 5.80 Subsection B.2. View this publication at the following Internet address: <https://www.dgs.ca.gov/OLS/Resources/Page-Content/Office-ofLegal-Services-Resources-List-Folder/State-Contracting>

b. DHCS reserves the right to approve or disapprove the selection of subcontractors and with advance written notice, require the substitution of subcontractors and require the Contractor to terminate subcontracts entered into in support of this Agreement.

(1) Upon receipt of a written notice from DHCS requiring the substitution and/or termination of a subcontract, the Contractor shall take steps to ensure the completion of any work in progress and select a replacement, if applicable, within 30 calendar days, unless a longer period is agreed to by DHCS.

c. Actual subcontracts (i.e., written agreement between the Contractor and a subcontractor) of \$5,000 or more are subject to the prior review and written approval of DHCS. DHCS may, at its discretion, elect to waive this right. All such waivers shall be confirmed in writing by DHCS.

d. Contractor shall maintain a copy of each subcontract entered into in support of this Agreement and shall, upon request by DHCS, make copies available for approval, inspection, or audit.

e. DHCS assumes no responsibility for the payment of subcontractors used in the performance of this Agreement. Contractor accepts sole responsibility for the payment of subcontractors used in the performance of this Agreement.

f. The Contractor is responsible for all performance requirements under this Agreement even though performance may be carried out through a subcontract.

g. The Contractor shall ensure that all subcontracts for services include provision(s) requiring compliance with applicable terms and conditions specified in this Agreement.

h. The Contractor agrees to include the following clause, relevant to record retention, in all subcontracts for services: "(Subcontractor Name) agrees to maintain and preserve, until three years after termination of (Agreement Number) and final payment from DHCS to the Contractor, to permit DHCS or any duly authorized representative, to have access to, examine or audit any pertinent books, documents, papers and records related to this subcontract and to allow interviews of any employees who might reasonably have information related to such records."

i. Unless otherwise stipulated in writing by DHCS, the Contractor shall be the subcontractor's sole point of contact for all matters related to performance and payment under this Agreement.

j. Contractor shall, as applicable, advise all subcontractors of their obligations pursuant to the following numbered provisions of this Exhibit: 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 17, 19, 20, 24, 32 and/or other numbered provisions herein that are deemed applicable.

Income Restrictions

Unless otherwise stipulated in this Agreement, the Contractor agrees that any refunds, rebates, credits, or other amounts (including any interest thereon) accruing to or received by the Contractor under this Agreement shall be paid by the Contractor to DHCS, to the extent that they are properly allocable to costs for which the Contractor has been reimbursed by DHCS under this Agreement.

Audit and Record Retention

(Applicable to agreements in excess of \$10,000.)

a. The Contractor and/or Subcontractor shall maintain books, records, documents, and other evidence, accounting procedures and practices, sufficient to properly reflect all direct and indirect costs of whatever nature claimed to have been incurred in the performance of this Agreement, including any matching costs and expenses. The foregoing constitutes "records" for the purpose of this provision.

b. The Contractor's and/or subcontractor's facility or office or such part thereof as may be engaged in the performance of this Agreement and his/her records shall be subject at all reasonable times to inspection, audit, and reproduction.

c. Contractor agrees that DHCS, the Department of General Services, the Bureau of State Audits, or their designated representatives including the Comptroller General of the United States shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, the Contractor agrees to include a similar right of the State to audit records and

interview staff in any subcontract related to performance of this Agreement. (GC 8546.7, CCR Title 2, Section 1896.77)

d. The Contractor and/or Subcontractor shall preserve and make available his/her records (1) for a period of three years from the date of final payment under this Agreement, and (2) for such longer period, if any, as is required by applicable statute, by any other provision of this Agreement, or by subparagraphs (1) or (2) below.

(1) If this Agreement is completely or partially terminated, the records relating to the work terminated shall be preserved and made available for a period of three years from the date of any resulting final settlement.

(2) If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the three-year period, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular threeyear period, whichever is later.

e. The Contractor and/or Subcontractor may, at its discretion, following receipt of final payment under this Agreement, reduce its accounts, books and records related to this Agreement to microfilm, computer disk, CD ROM, DVD, or other data storage medium. Upon request by an authorized representative to inspect, audit or obtain copies of said records, the Contractor and/or Subcontractor must supply or make available applicable devices, hardware, and/or software necessary to view, copy and/or print said records. Applicable devices may include, but are not limited to, microfilm readers and microfilm printers, etc.

f. The Contractor shall, if applicable, comply with the Single Audit Act and the audit requirements set forth in 2 C.F.R. § 200.501 (2014).

Site Inspection

The State, through any authorized representatives, has the right at all reasonable times to inspect or otherwise evaluate the work performed or being performed hereunder including subcontract supported activities and the premises in which it is being performed. If any inspection or evaluation is made of the premises of the Contractor or Subcontractor, the Contractor shall provide and shall require Subcontractors to provide all reasonable facilities and assistance for the safety and convenience of the authorized representatives in the performance of their duties. All inspections and evaluations shall be performed in such a manner as will not unduly delay the work.

Termination

a. For Cause

The State may terminate this Agreement, in whole or in part, and be relieved of any payments should the Contractor fail to perform the requirements of this Agreement at the time and in the manner herein provided. In the event of such termination, the State may proceed with the work in any manner deemed proper by the State. All costs to the State shall be deducted from any sum due the Contractor under this Agreement and the balance, if any, shall be paid to the Contractor upon demand. If this Agreement is terminated, in whole or in part, the State may

require the Contractor to transfer title, or in the case of licensed software, license, and deliver to the State any completed deliverables, partially completed deliverables, and any other materials, related to the terminated portion of the Contract, including but not limited to, computer programs, data files, user and operations manuals, system and program documentation, training programs related to the operation and maintenance of the system, and all information necessary for the reimbursement of any outstanding Medicaid claims. The State shall pay contract price for completed deliverables delivered and accepted and items the State requires the Contractor to transfer as described in this paragraph above.

b. For Convenience

The State retains the option to terminate this Agreement, in whole or in part, without cause, at the State's convenience, without penalty, provided that written notice has been delivered to the Contractor at least ninety (90) calendar days prior to such termination date. In the event of termination, in whole or in part, under this paragraph, the State may require the Contractor to transfer title, or in the case of licensed software, license, and deliver to the State any completed deliverables, partially completed deliverables, and any other materials related to the terminated portion of the contract including but not limited to, computer programs, data files, user and operations manuals, system and program documentation, training programs related to the operation and maintenance of the system, and all information necessary for the reimbursement of any outstanding Medicaid claims. The Contractor will be entitled to compensation upon submission of an invoice and proper proof of claim for the services and products satisfactorily rendered, subject to all payment provisions of the Agreement. Payment is limited to expenses necessarily incurred pursuant to this Agreement up to the date of termination.

Intellectual Property Rights

a. Ownership

(1) Except where DHCS has agreed in a signed writing to accept a license, DHCS shall be and remain, without additional compensation, the sole owner of any and all rights, title and interest in all Intellectual Property, from the moment of creation, whether or not jointly conceived, that are made, conceived, derived from, or reduced to practice by Contractor or DHCS and which result directly or indirectly from this Agreement.

(2) For the purposes of this Agreement, Intellectual Property means recognized protectable rights and interest such as: patents, (whether or not issued) copyrights, trademarks, service marks, applications for any of the foregoing, inventions, trade secrets, trade dress, logos, insignia, color combinations, slogans, moral rights, right of publicity, author's rights, contract and licensing rights, works, mask works, industrial design rights, rights of priority, know how, design flows, methodologies, devices, business processes, developments, innovations, good will and all other legal rights protecting intangible proprietary information as may exist now and/or here after come into existence, and all renewals and extensions, regardless of whether those rights arise under the laws of the United States, or any other state, country or jurisdiction.

(a) For the purposes of the definition of Intellectual Property, "works" means all literary works, writings and printed matter including the medium by which they are recorded or reproduced, photographs, art work, pictorial and graphic representations and works of a similar nature, film, motion pictures, digital

images, animation cells, and other audiovisual works including positives and negatives thereof, sound recordings, tapes, educational materials, interactive videos and any other materials or products created, produced, conceptualized and fixed in a tangible medium of expression. It includes preliminary and final products and any materials and information developed for the purposes of producing those final products. Works does not include articles submitted to peer review or reference journals or independent research projects.

(3) In the performance of this Agreement, Contractor will exercise and utilize certain of its Intellectual Property in existence prior to the effective date of this Agreement. In addition, under this Agreement, Contractor may access and utilize certain of DHCS' Intellectual Property in existence prior to the effective date of this Agreement. Except as otherwise set forth herein, Contractor shall not use any of DHCS' Intellectual Property now existing or hereafter existing for any purposes without the prior written permission of DHCS. Except as otherwise set forth herein, neither the Contractor nor DHCS shall give any ownership interest in or rights to its Intellectual Property to the other Party. If during the term of this Agreement, Contractor accesses any third-party Intellectual Property that is licensed to DHCS, Contractor agrees to abide by all license and confidentiality restrictions applicable to DHCS in the third-party's license agreement.

(4) Contractor agrees to cooperate with DHCS in establishing or maintaining DHCS' exclusive rights in the Intellectual Property, and in assuring DHCS' sole rights against third parties with respect to the Intellectual Property. If the Contractor enters into any agreements or subcontracts with other parties in order to perform this Agreement, Contractor shall require the terms of the Agreement(s) to include all Intellectual Property provisions. Such terms must include, but are not limited to, the subcontractor assigning and agreeing to assign to DHCS all rights, title and interest in Intellectual Property made, conceived, derived from, or reduced to practice by the subcontractor, Contractor or DHCS and which result directly or indirectly from this Agreement or any subcontract.

(5) Contractor further agrees to assist and cooperate with DHCS in all reasonable respects, and execute all documents and, subject to reasonable availability, give testimony and take all further acts reasonably necessary to acquire, transfer, maintain, and enforce DHCS' Intellectual Property rights and interests.

b. Retained Rights / License Rights

(1) Except for Intellectual Property made, conceived, derived from, or reduced to practice by Contractor or DHCS and which result directly or indirectly from this Agreement, Contractor shall retain title to all of its Intellectual Property to the extent such Intellectual Property is in existence prior to the effective date of this Agreement. Contractor hereby grants to DHCS, without additional compensation, a permanent, non-exclusive, royalty free, paid-up, worldwide, irrevocable, perpetual, non-terminable license to use, reproduce, manufacture, sell, offer to sell, import, export, modify, publicly and privately display/perform, distribute, and dispose Contractor's Intellectual Property with the right to sublicense through multiple layers, for any purpose whatsoever, to the extent it is incorporated in the Intellectual Property resulting from this Agreement, unless Contractor assigns all rights, title and interest in the Intellectual Property as set forth herein.

(2) Nothing in this provision shall restrict, limit, or otherwise prevent Contractor from using any ideas, concepts, know-how, methodology or techniques related to its performance under this Agreement, provided that Contractor's use does not infringe the patent, copyright, trademark rights, license or other

Intellectual Property rights of DHCS or third party, or result in a breach or default of any provisions of this Exhibit or result in a breach of any provisions of law relating to confidentiality.

c. Copyright

(1) Contractor agrees that for purposes of copyright law, all works [as defined in Paragraph a, subparagraph (2)(a) of this provision] of authorship made by or on behalf of Contractor in connection with Contractor's performance of this Agreement shall be deemed "works made for hire". Contractor further agrees that the work of each person utilized by Contractor in connection with the performance of this Agreement will be a "work made for hire," whether that person is an employee of Contractor or that person has entered into an agreement with Contractor to perform the work. Contractor shall enter into a written agreement with any such person that: (i) all work performed for Contractor shall be deemed a "work made for hire" under the Copyright Act and (ii) that person shall assign all right, title, and interest to DHCS to any work product made, conceived, derived from, or reduced to practice by Contractor or DHCS and which result directly or indirectly from this Agreement.

(2) All materials, including, but not limited to, visual works or text, reproduced or distributed pursuant to this Agreement that include Intellectual Property made, conceived, derived from, or reduced to practice by Contractor or DHCS and which result directly or indirectly from this Agreement, shall include DHCS' notice of copyright, which shall read in 3mm or larger typeface: "© [Enter Current Year e.g., 2010, etc.], California Department of Health Care Services. This material may not be reproduced or disseminated without prior written permission from the California Department of Health Care Services." This notice should be placed prominently on the materials and set apart from other matter on the page where it appears. Audio productions shall contain a similar audio notice of copyright.

d. Patent Rights

With respect to inventions made by Contractor in the performance of this Agreement, which did not result from research and development specifically included in the Agreement's scope of work, Contractor hereby grants to DHCS a license as described under Section b of this provision for devices or material incorporating, or made through the use of such inventions. If such inventions result from research and development work specifically included within the Agreement's scope of work, then Contractor agrees to assign to DHCS, without additional compensation, all its right, title and interest in and to such inventions and to assist DHCS in securing United States and foreign patents with respect thereto.

e. Third-Party Intellectual Property

Except as provided herein, Contractor agrees that its performance of this Agreement shall not be dependent upon or include any Intellectual Property of Contractor or third party without first: (i) obtaining DHCS' prior written approval; and (ii) granting to or obtaining for DHCS, without additional compensation, a license, as described in Section b of this provision, for any of Contractor's or thirdparty's Intellectual Property in existence prior to the effective date of this Agreement. If such a license upon the these terms is unattainable, and DHCS determines that the Intellectual Property should be included in or is required for Contractor's performance of this Agreement, Contractor shall obtain a license under terms acceptable to DHCS.

f. Warranties

(1) Contractor represents and warrants that:

(a) It is free to enter into and fully perform this Agreement.

(b) It has secured and will secure all rights and licenses necessary for its performance of this Agreement.

(c) Neither Contractor's performance of this Agreement, nor the exercise by either Party of the rights granted in this Agreement, nor any use, reproduction, manufacture, sale, offer to sell, import, export, modification, public and private display/performance, distribution, and disposition of the Intellectual Property made, conceived, derived from, or reduced to practice by Contractor or DHCS and which result directly or indirectly from this Agreement will infringe upon or violate any Intellectual Property right, non-disclosure obligation, or other proprietary right or interest of any third-party or entity now existing under the laws of, or hereafter existing or issued by, any state, the United States, or any foreign country. There is currently no actual or threatened claim by any such third party based on an alleged violation of any such right by Contractor.

(d) Neither Contractor's performance nor any part of its performance will violate the right of privacy of, or constitute a libel or slander against any person or entity.

(e) It has secured and will secure all rights and licenses necessary for Intellectual Property including, but not limited to, consents, waivers or releases from all authors of music or performances used, and talent (radio, television and motion picture talent), owners of any interest in and to real estate, sites, locations, property or props that may be used or shown.

(f) It has not granted and shall not grant to any person or entity any right that would or might derogate, encumber, or interfere with any of the rights granted to DHCS in this Agreement.

(g) It has appropriate systems and controls in place to ensure that state funds will not be used in the performance of this Agreement for the acquisition, operation or maintenance of computer software in violation of copyright laws.

(h) It has no knowledge of any outstanding claims, licenses or other charges, liens, or encumbrances of any kind or nature whatsoever that could affect in any way Contractor's performance of this Agreement.

(2) DHCS MAKES NO WARRANTY THAT THE INTELLECTUAL PROPERTY RESULTING FROM THIS AGREEMENT DOES NOT INFRINGE UPON ANY PATENT, TRADEMARK, COPYRIGHT OR THE LIKE, NOW EXISTING OR SUBSEQUENTLY ISSUED.

g. Intellectual Property Indemnity

(1) Contractor shall indemnify, defend and hold harmless DHCS and its licensees and assignees, and its officers, directors, employees, agents, representatives, successors, and users of its products, ("Indemnitees") from and against all claims, actions, damages, losses, liabilities (or actions or proceedings with respect to any thereof), whether or not rightful, arising from any and all actions or claims by any third party or expenses related thereto (including, but not limited to, all legal expenses, court costs, and attorney's fees incurred in investigating, preparing, serving as a witness in, or defending against, any such claim, action, or proceeding, commenced or threatened) to which any of the Indemnitees may be subject, whether or not Contractor is a party to any pending or threatened litigation, which arise out of or are related to (i) the incorrectness or breach of any of the

representations, warranties, covenants or agreements of Contractor pertaining to Intellectual Property; or (ii) any Intellectual Property infringement, or any other type of actual or alleged infringement claim, arising out of DHCS' use, reproduction, manufacture, sale, offer to sell, distribution, import, export, modification, public and private performance/display, license, and disposition of the Intellectual Property made, conceived, derived from, or reduced to practice by Contractor or DHCS and which result directly or indirectly from this Agreement. This indemnity obligation shall apply irrespective of whether the infringement claim is based on a patent, trademark or copyright registration that issued after the effective date of this Agreement. DHCS reserves the right to participate in and/or control, at Contractor's expense, any such infringement action brought against DHCS.

(2) Should any Intellectual Property licensed by the Contractor to DHCS under this Agreement become the subject of an Intellectual Property infringement claim, Contractor will exercise its authority reasonably and in good faith to preserve DHCS' right to use the licensed Intellectual Property in accordance with this Agreement at no expense to DHCS. DHCS shall have the right to monitor and appear through its own counsel (at Contractor's expense) in any such claim or action. In the defense or settlement of the claim, Contractor may obtain the right for DHCS to continue using the licensed Intellectual Property; or, replace or modify the licensed Intellectual Property so that the replaced or modified Intellectual Property becomes noninfringing provided that such replacement or modification is functionally equivalent to the original licensed Intellectual Property. If such remedies are not reasonably available, DHCS shall be entitled to a refund of all monies paid under this Agreement, without restriction or limitation of any other rights and remedies available at law or in equity.

(3) Contractor agrees that damages alone would be inadequate to compensate DHCS for breach of any term of this Intellectual Property Exhibit by Contractor. Contractor acknowledges DHCS would suffer irreparable harm in the event of such breach and agrees DHCS shall be entitled to obtain equitable relief, including without limitation an injunction, from a court of competent jurisdiction, without restriction or limitation of any other rights and remedies available at law or in equity.

h. Federal Funding

In any agreement funded in whole or in part by the federal government, DHCS may acquire and maintain the Intellectual Property rights, title, and ownership, which results directly or indirectly from the Agreement; except as provided in 37 Code of Federal Regulations part 401.14; however, the federal government shall have a non-exclusive, nontransferable, irrevocable, paid-up license throughout the world to use, duplicate, or dispose of such Intellectual Property throughout the world in any manner for governmental purposes and to have and permit others to do so.

i. Survival

The provisions set forth herein shall survive any termination or expiration of this Agreement or any project schedule.

Air or Water Pollution Requirements

Any federally funded agreement and/or subcontract in excess of \$100,000 must comply with the following provisions unless said agreement is exempt by law.

a. Government contractors agree to comply with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 USC 7606) section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency regulations.

b. Institutions of higher education, hospitals, nonprofit organizations and commercial businesses agree to comply with all applicable standards, orders, or requirements issued under the Clean Air Act (42 U.S.C. 7401 et seq.), as amended, and the Clean Water Act (33 U.S.C. 1251 et seq.), as amended.

Prior Approval of Training Seminars, Workshops or Conferences

Contractor shall obtain prior DHCS approval of the location, costs, dates, agenda, instructors, instructional materials, and attendees at any reimbursable training seminar, workshop, or conference conducted pursuant to this Agreement and of any reimbursable publicity or educational materials to be made available for distribution. The Contractor shall acknowledge the support of the State whenever publicizing the work under this Agreement in any media. This provision does not apply to necessary staff meetings or training sessions held for the staff of the Contractor or Subcontractor to conduct routine business matters.

Confidentiality of Information

a. The Contractor and its employees, agents, or subcontractors shall protect from unauthorized disclosure names and other identifying information concerning persons either receiving services pursuant to this Agreement or persons whose names or identifying information become available or are disclosed to the Contractor, its employees, agents, or subcontractors as a result of services performed under this Agreement, except for statistical information not identifying any such person.

b. The Contractor and its employees, agents, or subcontractors shall not use such identifying information for any purpose other than carrying out the Contractor's obligations under this Agreement.

c. The Contractor and its employees, agents, or subcontractors shall promptly transmit to the DHCS Program Contract Manager all requests for disclosure of such identifying information not emanating from the client or person.

d. The Contractor shall not disclose, except as otherwise specifically permitted by this Agreement or authorized by the client, any such identifying information to anyone other than DHCS without prior written authorization from the DHCS Program Contract Manager, except if disclosure is required by State or Federal law.

e. For purposes of this provision, identity shall include, but not be limited to name, identifying number, symbol, or other identifying particular assigned to the individual, such as finger or voice print or a photograph.

f. As deemed applicable by DHCS, this provision may be supplemented by additional terms and conditions covering personal health information (PHI) or personal, sensitive, and/or confidential information (PSCI). Said terms and conditions will be outlined in one or more exhibits that will either be attached to this Agreement or incorporated into this Agreement by reference.

Financial and Compliance Audit Requirements

a. The definitions used in this provision are contained in Section 38040 of the Health and Safety Code, which by this reference is made a part hereof.

b. Direct service contract means a contract or agreement for services contained in local assistance or subvention programs or both (see Health and Safety [H&S] Code Section 38020). Direct service contracts shall not include contracts, agreements, grants, or subventions to other governmental agencies or units of government nor contracts or agreements with regional centers or area agencies on aging (H&S Code Section 38030).

c. The Contractor, as indicated below, agrees to obtain one of the following audits:

(1) **If the Contractor is a nonprofit organization (as defined in H&S Code Section 38040) and receives \$25,000 or more from any State agency under a direct service contract or agreement;** the Contractor agrees to obtain an annual single, organization wide, financial and compliance audit. Said audit shall be conducted according to Generally Accepted Auditing Standards. This audit does not fulfill the audit requirements of Paragraph c(3) below. The audit shall be completed by the 15th day of the fifth month following the end of the Contractor's fiscal year, and/or

(2) **If the Contractor is a nonprofit organization (as defined in H&S Code Section 38040) and receives less than \$25,000 per year from any State agency under a direct service contract or agreement,** the Contractor agrees to obtain a biennial single, organization wide financial and compliance audit, unless there is evidence of fraud or other violation of state law in connection with this Agreement. This audit does not fulfill the audit requirements of Paragraph c(3) below. The audit shall be completed by the 15th day of the fifth month following the end of the Contractor's fiscal year, and/or

(3) **If the Contractor is a State or Local Government entity or Nonprofit organization (as defined by 2 C.F.R. §§ 200.64, 200.70, and 200.90) and expends \$750,000 or more in Federal awards,** the Contractor agrees to obtain an annual single, organization wide, financial and compliance audit according to the requirements specified in 2 C.F.R. 200.501 entitled "Audit Requirements". An audit conducted pursuant to this provision will fulfill the audit requirements outlined in Paragraphs c(1) and c(2) above. The audit shall be completed by the end of the ninth month following the end of the audit period. The requirements of this provision apply if:

(a) The Contractor is a recipient expending Federal awards received directly from Federal awarding agencies, or

(b) The Contractor is a subrecipient expending Federal awards received from a pass-through entity such as the State, County or community based organization.

(4) If the Contractor submits to DHCS a report of an audit other than a 2 C.F.R. 200.501 audit, the Contractor must also submit a certification indicating the Contractor has not expended \$750,000 or more in federal funds for the year covered by the audit report.

d. Two copies of the audit report shall be delivered to the DHCS program funding this Agreement. The audit report must identify the Contractor's legal name and the number assigned to this Agreement. The audit report shall be due within 30 days after the completion of the audit. Upon receipt of said audit report, the DHCS Program Contract Manager shall forward the audit report to DHCS' Audits and

Investigations Unit if the audit report was submitted under Section 16.c(3), unless the audit report is from a City, County, or Special District within the State of California whereby the report will be retained by the funding program.

e. The cost of the audits described herein may be included in the funding for this Agreement up to the proportionate amount this Agreement represents of the Contractor's total revenue. The DHCS program funding this Agreement must provide advance written approval of the specific amount allowed for said audit expenses.

f. The State or its authorized designee, including the Bureau of State Audits, is responsible for conducting agreement performance audits which are not financial and compliance audits. Performance audits are defined by Generally Accepted Government Auditing Standards.

g. Nothing in this Agreement limits the State's responsibility or authority to enforce State law or regulations, procedures, or reporting requirements arising thereto.

h. Nothing in this provision limits the authority of the State to make audits of this Agreement, provided however, that if independent audits arranged for by the Contractor meet Generally Accepted Governmental Auditing Standards, the State shall rely on those audits and any additional audit work and shall build upon the work already done.

i. The State may, at its option, direct its own auditors to perform either of the audits described above. The Contractor will be given advance written notification, if the State chooses to exercise its option to perform said audits.

j. The Contractor shall include a clause in any agreement the Contractor enters into with the audit firm doing the single organization wide audit to provide access by the State or Federal Government to the working papers of the independent auditor who prepares the single organization wide audit for the Contractor.

k. Federal or state auditors shall have "expanded scope auditing" authority to conduct specific program audits during the same period in which a single organization wide audit is being performed, but the audit report has not been issued. The federal or state auditors shall review and have access to the current audit work being conducted and will not apply any testing or review procedures which have not been satisfied by previous audit work that has been completed.

The term "expanded scope auditing" is applied and defined in the U.S. General Accounting Office (GAO) issued Standards for Audit of Government Organizations, Programs, Activities and Functions, better known as the "yellow book".

Debarment and Suspension Certification

(Applicable to all agreements funded in part or whole with federal funds.)

a. By signing this Agreement, the Contractor/Grantee agrees to comply with applicable federal suspension and debarment regulations including, but not limited to 2 CFR 180, 2 CFR 376

b. By signing this Agreement, the Contractor certifies to the best of its knowledge and belief, that it and its principals:

(1) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency;

(2) Have not within a three-year period preceding this application/proposal/agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) violation of Federal or State antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, obstruction of justice, or the commission of any other offense indicating a lack of business integrity or business honesty that seriously affects its business honesty;

(3) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in Paragraph b(2) herein; and

(4) Have not within a three-year period preceding this application/proposal/agreement had one or more public transactions (Federal, State or local) terminated for cause or default.

(5) Have not, within a three-year period preceding this application/proposal/agreement, engaged in any of the violations listed under 2 CFR Part 180, Subpart C as supplemented by 2 CFR Part 376.

(6) Shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under federal regulations (i.e., 48 CFR part 9, subpart 9.4), debarred, suspended, declared ineligible, or voluntarily excluded from participation in such transaction, unless authorized by the State.

(7) Will include a clause entitled, "Debarment and Suspension Certification" that essentially sets forth the provisions herein, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

c. If the Contractor is unable to certify to any of the statements in this certification, the Contractor shall submit an explanation to the DHCS Program Contract Manager.

d. The terms and definitions herein have the meanings set out in 2 CFR Part 180 as supplemented by 2 CFR Part 376.

e. If the Contractor knowingly violates this certification, in addition to other remedies available to the Federal Government, the DHCS may terminate this Agreement for cause or default.

Smoke-Free Workplace Certification

(Applicable to federally funded agreements/grants and subcontracts/subawards, that provide health, day care, early childhood development services, education or library services to children under 18 directly or through local governments.)

a. Public Law 103-227, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, early childhood development services, education or library services to children under the age of 18, if the services are funded by federal programs either directly or through state or local governments, by federal grant, contract, loan, or loan guarantee. The law also applies to children's services that are provided in indoor facilities that are

constructed, operated, or maintained with such federal funds. The law does not apply to children's services provided in private residences; portions of facilities used for inpatient drug or alcohol treatment; service providers whose sole source of applicable federal funds is Medicare or Medicaid; or facilities where WIC coupons are redeemed.

b. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1,000 for each violation and/or the imposition of an administrative compliance order on the responsible party.

c. By signing this Agreement, Contractor or Grantee certifies that it will comply with the requirements of the Act and will not allow smoking within any portion of any indoor facility used for the provision of services for children as defined by the Act. The prohibitions herein are effective December 26, 1994.

d. Contractor or Grantee further agrees that it will insert this certification into any subawards (subcontracts or subgrants) entered into that provide for children's services as described in the Act.

Officials Not to Benefit

No members of or delegate of Congress or the State Legislature shall be admitted to any share or part of this Agreement, or to any benefit that may arise therefrom. This provision shall not be construed to extend to this Agreement if made with a corporation for its general benefits.

Public Communications

"Electronic and printed documents developed and produced, for public communications shall follow the following requirements to comply with Section 508 of the Rehabilitation Act and the American with Disabilities Act:

A. Ensure visual-impaired, hearing-impaired and other special needs audiences are provided material information in formats that provide the most assistance in making informed choices."

Special Education Local Plan Area (SELPA) Local Plan

SELPA 46-10462 Sierra County

Fiscal Year 2022–23

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

2022–23 Local Plan Submission

Section D: Annual Budget Plan

SELPA 46-10462 Sierra County

Fiscal Year 2022–23

Local Plan Section D: Annual Budget Plan

Projected special education budget funding, revenues, and expenditures by LEAs are specified in **Attachments II–V**. This includes supplemental aids and services provided to meet the needs of students with disabilities as defined by the Individuals with Disabilities Education Act (IDEA) who are placed in regular education classrooms and environments, and those who have been identified with low incidence disabilities who also receive special education services.

IMPORTANT: Adjustments to any year’s apportionment must be received by the California Department of Education (CDE) from the SELPA prior to the end of the first fiscal year (FY) following the FY to be adjusted. The CDE will consider and adjust only the information and computational factors originally established during an eligible FY, if the CDE's review determines that they are correct. *California Education Code (EC) Section 56048*

Pursuant to *EC Section 56195.1(2)(b)(3)*, each Local Plan must include the designation of an administrative entity to perform functions such as the receipt and distribution of funds. Any participating local educational agency (LEA) may perform these services. The administrative entity for a multiple LEA SELPA or an LEA that joined with a county office of education (COE) to form a SELPA, is typically identified as a responsible local agency or administrative unit. Whereas, the administrative entity for single LEA SELPA is identified as a responsible individual. Information related to the administrative entity must be included in Local Plan Section A: Contacts and Certifications.

Section D: Annual Budget Plan

SELPA

Fiscal Year

TABLE 1

Special Education Projected Revenue Reporting (Items D-1 to D-3)

D-1. Special Education Revenue by Source

Using the fields below, identify the special education projected revenue by funding source. The total projected revenue and the percent of total funding by source is automatically calculated.

Funding Revenue Source	Amount	Percentage of Total Funding
Assembly Bill (AB) 602 State Aid	569,550	75.32%
AB 602 Property Taxes	0	0.00%
Federal IDEA Part B	111,950	14.81%
Federal IDEA Part C	0	0.00%
State Infant/Toddler	0	0.00%
State Mental Health	28,868	3.82%
Federal Mental Health	4,606	0.61%
Other Projected Revenue	41,183	5.45%
Total Projected Revenue:	756,157	100.00%

D-2. "Other Revenue" Source Identification

Identify all revenue identified in the "Other Revenue" category above, by revenue source, that is received by the SELPA specifically for the purpose of special education, including any property taxes allocated to the SELPA pursuant to EC Section 2572. EC Section 56205(b)(1)(B)

D-3. Attachment II: Distribution of Projected Special Education Revenue

Using the form template provided in **Attachment II**, complete a distribution of revenue to all LEAs participating in the SELPA by funding source.

Section D: Annual Budget Plan

SELPA

Fiscal Year

TABLE 2

Total Projected Budget Expenditures by Object Code (Items D-4 to D-6)

D-4. Total Projected Budget by Object Code

Using the fields below, identify the special education expenditures by object code. The total expenditures and the percent of total expenditures by object code is automatically calculated.

Object Code	Amount	Percentage of Total Expenditures
Object Code 1000—Certificated Salaries	<input type="text" value="321,388"/>	33.16%
Object Code 2000—Classified Salaries	<input type="text" value="181,910"/>	18.77%
Object Code 3000—Employee Benefits	<input type="text" value="205,150"/>	21.17%
Object Code 4000—Supplies	<input type="text" value="24,772"/>	2.56%
Object Code 5000—Services and Operations	<input type="text" value="192,823"/>	19.90%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text" value="43,152"/>	4.45%
Total Projected Expenditures:	969,195	100.00%

D-5. Attachment III: Projected Local Educational Agency Expenditures by Object Code

Using the templates provided in **Attachment III**, complete a distribution of projected expenditures by LEAs participating in the SELPA by object code.

D-6. Code 7000—Other Outgo and Financing

Include a description for the expenditures identified under object code 7000:

Section D: Annual Budget Plan

SELPA

Fiscal Year

TABLE 3

Federal, State, and Local Revenue Summary (Items D-7 to D-8)

D-7. Federal Categorical, State Categorical, and Local Unrestricted Funding

Using the fields below, enter the projected funding by revenue jurisdiction. The "Total Revenue From All Sources" and the "Percentage of Total Funding" fields are automatically calculated.

Revenue Source	Amount	Percentage of Total Funding
Projected State Special Education Revenue	<input type="text" value="618,418"/>	63.81%
Projected Federal Revenue	<input type="text" value="137,739"/>	14.21%
Local Contribution	<input type="text" value="213,038"/>	21.98%
Total Revenue from all Sources:	969,195	100.00%

D-8. Attachment IV: Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

Using the CDE-approved template provided in **Attachment IV**, provide a complete distribution of revenues to all LEAs participating in the SELPA by federal and state funding source.

D-9. Special Education Local Plan Area Allocation Plan

- a. Describe the SELPA's allocation plan, including the process or procedure for allocating special education apportionments, including funds allocated to the RLA/AU/responsible person pursuant to *EC* Section 56205(b)(1)(A).

We are a single district county. The SELPA program is operated entirely through the Sierra County Office of Education and not distributed directly to the district. Our SELPA program is funded with AB602 apportionment revenues with additional state programs specifically targeted for certain disabilities, i.e. mental health. We also have some funding through federal sources for specific age groups, disabilities, etc.

- b. YES NO

If the allocation plan specifies that funds will be apportioned to the RLA/AU/AE, or to the SELPA administrator (for single LEA SELPAs), the administrator of the SELPA, upon receipt, distributes the funds in accordance with the method adopted pursuant to *EC* Section 56195.7(i). This allocation plan was approved according to the SELPA's local policymaking process and is consistent with SELPA's summarized policy statement identified in Local Plan Section B: Governance and Administration item B-4. If the response is "NO," then either

Section D: Annual Budget Plan

SELPA 46-10462 Sierra County

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Section D should be edited, or Section B must be amended according to the SELPA's adopted policy making process, and resubmitted to the COE and CDE for approval.

Section D: Annual Budget Plan

SELPA

Fiscal Year

TABLE 4

Special Education Local Plan Area Expenditures (Items D-10 to D-11)

D-10. Regionalized Operations Budget

Using the fields below, identify the total operating expenditures projected for the SELPA, exclusively. Expenditure line items are according SACS object codes. Include the projected amount budgeted for the SELPA's exclusive use. The "Percent of Total" expenses is automatically calculated. NOTE: Table 4 does not include district LEA, charter LEA, or COE LEA expenditures, there is no Attachment to be completed for Table 4.

Accounting Categories and Codes	Amount	Percentage of Total
Object Code 1000—Certificated Salaries	<input type="text" value="321,388"/>	33.16%
Object Code 2000—Classified Salaries	<input type="text" value="181,910"/>	18.77%
Object Code 3000—Employee Benefits	<input type="text" value="205,150"/>	21.17%
Object Code 4000—Supplies	<input type="text" value="24,772"/>	2.56%
Object Code 5000—Services and Operations	<input type="text" value="192,823"/>	19.90%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text" value="43,152"/>	4.45%
Total Projected Operating Expenditures:	969,195	100.00%

D-11. Object Code 7000 --Other Outgo and Financing Description

Include a description of the expenditures identified under "Object Code 7000—Other Outgo and Financing" by SACS codes. See Local Plan Guidelines for examples of possible entries.

Section D: Annual Budget Plan

SELPA 46-10462 Sierra County

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TABLE 5

Supplemental Aids and Services and Students with Low Incidence Disabilities (D-12 to D-15)

The standardized account code structure (SACS), goal 5760 is defined as "Special Education, Ages 5-22." Students with a low incidence (LI) disability are classified severely disabled. The LEA may elect to have locally defined goals to separate low-incidence disabilities from other severe disabilities to identify these costs locally.

D-12. Defined Goals for Students with LI Disabilities

Does the SELPA, including all LEAs participating in the SELPA, use locally defined goals to separate low-incidence disabilities from other severe disabilities?

YES NO

D-13. Total Projected Expenditures for Supplemental Aids and Services in the Regular Classroom and for Students with LI Disabilities

Enter the projected expenditures budgeted for Supplemental Aids and Services (SAS) disabilities in the regular education classroom.

133,967

D-14. Total Projected Expenditures for Students with LI Disabilities

Enter the total projected expenditures budgeted for students with LI disabilities.

29,182

D-15. Attachment V: Projected Expenditures by LEA for SAS Provided to Students with Exceptional Needs in the Regular Classroom and Students with LI Disabilities

Using the current CDE-approved template provided for Attachment V, enter the SELPA's projected funding allocations to each LEA for the provision of SAS to students with exceptional needs placed in the regular classroom setting and for those who are identified with LI disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5.

Special Education Local Plan Area (SELPA) Local Plan

SELPA

Fiscal Year

LOCAL PLAN
Section E: Annual Service Plan
SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education
Special Education Division
2022–23 Local Plan Annual Submission

Local Plan Section E: Annual Service Plan

California *Education Code (EC)* sections 56205(b)(2) and (d); 56001; and 56195.9

The Local Plan Section E: Annual Service Plan must be adopted at a public hearing held by the SELPA. Notice of this hearing shall be posted in each school in the SELPA at least 15 days before the hearing. Local Plan Section E: Annual Service Plan may be revised during any fiscal year according to the SELPA's process as established and specified in Section B: Governance and Administration portion of the Local Plan consistent with *EC* sections 56001(f) and 56195.9. Local Plan Section E: Annual Service Plan must include a description of services to be provided by each local educational agency (LEA), including the nature of the services and the physical location where the services are provided (Attachment VI), regardless of whether the LEA is participating in the Local Plan.

Services Included in the Local Plan Section E: Annual Service Plan

All entities and individuals providing related services shall meet the qualifications found in Title 34 of the *Code of Federal Regulations (34 CFR)* Section 300.156(b), Title 5 of the *California Code of Regulations (5 CCR)* 3001(r) and the applicable portions 3051 et. seq.; and shall be either employees of an LEA or county office of education (COE), employed under contract pursuant to *EC* sections 56365-56366, or employees, vendors or contractors of the State Departments of Health Care Services or State Hospitals, or any designated local public health or mental health agency. Services provided by individual LEAs and school sites are to be included in **Attachment VI**.

Include a description each service provided. If a service is not currently provided, please explain why it is not provided and how the SELPA will ensure students with disabilities will have access to the service should a need arise.

- 330—Specialized Academic Instruction/
Specially Designed Instruction

Provide a detailed description of the services to be provided under this code.

Adapting, as appropriate, to the needs of the child with a disability the content, methodology, or delivery of instruction to ensure access of the child to the general curriculum, so that he or she can meet the educational standards within the jurisdiction of the public agency that apply to all children. Services can be provided individually or small group and within either the special education or general education environments.

Section E: Annual Service Plan

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210—Family Training, Counseling, Home Visits (Ages 0-2 only)

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers.

220—Medical (Ages 0-2 only)

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers.

230—Nutrition (Ages 0-2 only)

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers.

240—Service Coordination (Ages 0-2 only)

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers.

250—Special Instruction (Ages 0-2 only)

Service is Not Currently Provided

Section E: Annual Service Plan

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Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers.

260—Special Education Aide (Ages 0-2 only) *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers.

270—Respite Care (Ages 0-2 only) *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers.

340—Intensive Individual Instruction

Provide a detailed description of the services to be provided under this code.

IEP Team determination that student requires additional support for all or part of the day to meet his or her IEP goals.

350—Individual and Small Group Instruction

Provide a detailed description of the services to be provided under this code.

Instruction delivered one-to-one or in a small group as specified in an IEP enabling the individual(s) to participate effectively in the total school program

415—Speech and Language *Service is Not Currently Provided*

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Provide a detailed description of the services to be provided under this code.

Language and speech services provide remedial intervention for eligible individuals with difficulty understanding or using spoken language. The difficulty may result from problems with articulation (excluding abnormal swallowing patterns, if that is the sole assessed disability); abnormal voice quality, pitch, or loudness; fluency; hearing loss; or the acquisition, comprehension, or expression of spoken language. Language deficits or speech patterns resulting from unfamiliarity with the English language and from environmental, economic, or cultural factors are not included.

Services include: specialized instruction and services, monitoring, reviewing, and consultation. Services may be direct or indirect including the use of a speech consultant.

425—Adapted Physical Education *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Direct physical education services provided by an adapted physical education specialist to pupils who have needs that cannot be adequately satisfied in other physical education programs as indicated by assessment and evaluation of motor skills performance and other areas of need. It may include individually designed developmental activities, games, sports, and rhythms, for strength development and fitness suited to the capabilities, limitations, and interests of individual students with disabilities who may not safely, successfully, or meaningfully engage in unrestricted participation in the vigorous activities of the general or modified physical education program.

435—Health and Nursing: Specialized Physical Health Care *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

This includes services that are provided to individuals with exceptional needs by a qualified individual pursuant to an IEP when a student has health problems which require nursing intervention beyond basic school health services. Services include managing the health problem, consulting with staff, group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers. These services do not include any physician-supervised or specialized health care service.

IEP-required health and nursing services are expected to supplement the regular health services program. (34 CFR 300.34; CCR Title 5 §3051.12 (a)).

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436–Health and Nursing: Other *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

This includes services that are provided to individuals with exceptional needs by a qualified individual pursuant to an IEP when a student has health problems which require nursing intervention beyond basic school health services. Services include managing the health problem, consulting with staff, group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers. These services do not include any physician-supervised or specialized health care service.

IEP-required health and nursing services are expected to supplement the regular health services program. (34 CFR 300.34; CCR Title 5 §3051.12 (a)).

445–Assistive Technology *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any specialized training or technical support for the incorporation of assistive devices, adapted computer technology, or specialized media with the educational programs to improve access for students. The term includes a functional analysis of the student's needs for assistive technology; selecting, designing, fitting, customizing, or repairing appropriate devices; coordinating services with assistive technology devices; training or technical assistance for students with a disability, the student's family, individuals providing education or rehabilitation services, and employers.

450–Occupational Therapy *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Occupational Therapy (OT) includes services to improve student's educational performance, postural stability, self-help abilities, sensory processing and organization, environmental adaptation and use of assistive devices, motor planning and coordination, visual perception and integration, and social and play abilities.

Both direct and indirect services may be provided within the classroom, other educational settings or the home; in a group or on an individual basis; and may include therapeutic techniques to develop abilities; adaptations to the student's environment or curriculum; and consultation and collaboration with other staff and parents. Services are provided, pursuant to an IEP, by a qualified occupational therapist registered with the American Occupational

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460–Physical Therapy *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services are provided, pursuant to an IEP, by a registered physical therapist, or physical therapist assistant, when assessment shows a discrepancy between gross motor performance and other educational skills. Physical therapy includes, but is not limited to, motor control and coordination, posture and balance, self-help, functional mobility, accessibility and use of assistive devices. Services may be provided within the classroom, other educational settings or in the home; and may occur in groups or individually. These services may include adaptations to the student's environment and curriculum, selected therapeutic techniques and activities, and consultation and collaborative interventions with staff and parents

510–Individual Counseling

Provide a detailed description of the services to be provided under this code.

One-to-one counseling, provided by a qualified individual pursuant to an IEP. Counseling may focus on aspects, such as educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. Individual counseling is expected to supplement the regular guidance and counseling program.

515–Counseling and Guidance *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Counseling in a group setting, provided by a qualified individual pursuant to an IEP. Group counseling is typically social skills development, but may focus on aspects, such as educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. IEP-required group counseling is expected to supplement the regular guidance and counseling program. (34 CFR §300.24.(b)(2)); CCR Title 5 §3051.9) Guidance services include interpersonal, intrapersonal or family interventions, performed in an individual or group setting by a qualified individual pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students supervised by staff credentialed to serve special education students. These services are expected to supplement the regular guidance and counseling program.

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520–Parent Counseling

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Individual or group counseling provided by a qualified individual pursuant to an IEP to assist the parent(s) of special education students in better understanding and meeting their child's needs; may include parenting skills or other pertinent issues. IEP-required parent counseling is expected to supplement the regular guidance and counseling program.

525–Social Worker

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Currently, all mental health needs pursuant to the students' IEP's are provided by other staff qualified in these areas.

530–Psychological

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

These services, provided by a credentialed or licensed psychologist pursuant to an IEP, include interpreting assessment results to parents and staff in implementing the IEP; obtaining and interpreting information about child behavior and conditions related to learning; planning programs of individual and group counseling and guidance services for children and parents.

These services may include consulting with other staff in planning school programs to meet the special needs of children as indicated in the IEP. (CFR Part 300 §300.24).

IEP-required psychological services are expected to supplement the regular guidance and counseling program. (34 CFR §300.24; CCR Title 5 §3051.10).

535–Behavior Intervention

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

These services are provided by a Board Certified Behavior Analyst or Credentialed School Psychologist. Behavior Intervention services are demonstrated by a systematic implementation of procedures designed to promote lasting, positive changes in the student's behavior resulting in greater access to a variety of community settings, social contacts, public

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540-Day Treatment

545-Residential Treatment

610-Specialized Service for Low Incidence Disabilities

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Low incidence services are defined as those provided to the student population of orthopedically impaired (OI), visually impaired (VI), deaf, hard of hearing (HH), or deaf-blind (DB). Typically, services are provided in education settings by an itinerant teacher or the itinerant teacher/specialist. Consultation is provided to the teacher, staff and parents as needed. These services must be clearly written in the student's Individualized Education Program (IEP), including frequency and duration of the services to the student. (CCR Title 5 §3051.16 & 3051.18).

710-Specialized Deaf and Hard of Hearing

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

These services include speech therapy, speech reading, auditory training and/or instruction in the student's mode of communication. Rehabilitative and educational services; adapting curricula, methods, and the learning environment; and special consultation to students, parents, teachers, and other school personnel may also be included. (CCR Title 5 §3051.16 and 3051.18).

715-Interpreter

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Sign language interpretation of spoken language to individuals, whose communication is normally sign language, by a qualified sign language interpreter. This includes conveying information through the sign system of the student or consumer and tutoring students regarding class content through the sign system of the student.

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720–Audiological

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

These services include measurements of acuity, monitoring amplification, and frequency modulation system use. Consultation services with teachers, parents, or speech pathologists must be identified in the IEP as to reason, frequency, and duration of contact; infrequent contact is considered assistance and would not be included.

725–Specialized Vision

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

This is a broad category of services provided to students with visual impairments. It includes assessment of functional vision; curriculum modifications necessary to meet the student's educational needs including Braille, large type, and aural media; instruction in areas of need; concept development and academic skills; communication skills including alternative modes of reading and writing; and social, emotional, career, vocational, and independent living skills. It may include coordination of other personnel providing services to the students such as transcribers, readers, counselors, orientation and mobility specialists, career/vocational staff, and others, and collaboration with the student's classroom teacher.

730–Orientation and Mobility

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Students with identified visual impairments are trained in body awareness and to understand how to move. Students are trained to develop skills to enable them to travel safely and independently around the school and in the community. It may include consultation services to parents regarding their children requiring such services according to an IEP.

735–Braille Transcription

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Any transcription services to convert materials from print to Braille. It may include textbooks, tests, worksheets, or anything necessary for instruction. The transcriber should be qualified in English Braille as well as Nemeth Code (mathematics) and be certified by appropriate agency.

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740—Specialized Orthopedic *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Specialty designed instruction related to the unique needs of students with orthopedic disabilities, including specialized materials and equipment.

745—Reading *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Assistance with reading as needed.

750—Note Taking *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any specialized assistance given to the student for the purpose of taking notes when the student is unable to do so independently. This may include, but is not limited to, copies of notes taken by another student or transcription of tape-recorded information from a class or aide designated to take notes. This does not include instruction in the process of learning how to take notes.

755—Transcription *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any transcription service to convert materials from print to a mode of communication suitable for the student. This may also include dictation services as it may pertain to textbooks, tests, worksheets, or anything necessary for instruction.

760—Recreation Service, Including
Therapeutic Recreation *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Therapeutic recreation and specialized instructional programs designed to assist pupils to become as independent as possible in leisure activities, and when possible and appropriate, facilitate the pupil's integration into general recreation programs.

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820–College Awareness *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

College awareness is the result of acts that promote and increase student learning about higher education opportunities, information, and options that are available including, but not limited to, career planning, course prerequisites, admission eligibility, and financial aid.

830–Vocational Assessment, Counseling, Guidance, and Career Assessment *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, and may include provision for work experience, job coaching, development and/or placement, and situational assessment. This includes career counseling to assist a student in assessing his/her aptitudes, abilities, and interests in order to make realistic career decisions.

840–Career Awareness *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Transition services include a provision for self-advocacy, career planning, and career guidance. This also emphasizes the need for coordination between these provisions and the Perkins Act to ensure that students with disabilities in middle schools will be able to access vocational education funds.

850–Work Experience Education *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Work experience education means organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree.

855–Job Coaching *Service is Not Currently Provided*

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Provide a detailed description of the services to be provided under this code.

Job coaching is a service that provides assistance and guidance to an employee who may be experiencing difficulty with one or more aspects of the daily job tasks and functions. The service is provided by a job coach who is highly successful, skilled and trained on the job who can determine how the employee that is experiencing difficulty learns best and formulate a training plan to improve job performance.

860–Mentoring *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Mentoring is a sustained coaching relationship between a student and teacher through ongoing involvement. The mentor offers support, guidance, encouragement and assistance as the learner encounters challenges with respect to a particular area such as acquisition of job skills. Mentoring can be either formal, as in planned, structured instruction, or informal that occurs naturally through friendship, counseling, and collegiality in a casual, unplanned way.

865–Agency Linkages (referral and placement) *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Other agencies such as Department of Rehabilitation and Regional Center Services are included in IEP meetings. MOU between Regional Center and School District is in place.

870–Travel and Mobility Training *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Depending on IEP goals, students travel within the span of the community to practice skills associated with IEP goals. Travel and Mobility Training is provided by credentialed teachers and supported by instructional assistants.

890–Other Transition Services *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

District contracts with nearby regional center program to provide functional life skills instruction to our 18-22 year-old certificate of completion students.

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900-Other Related Service

Description of the "Other Related Service"

Qualifications of the Provider Delivering "Other Related Service"



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Sierra –Plumas Joint Unified School District/Sierra County Office of Education

CDS Code: 46-70177/46-10462

School Year: 2022-23

LEA contact information:

James Berardi

Superintendent

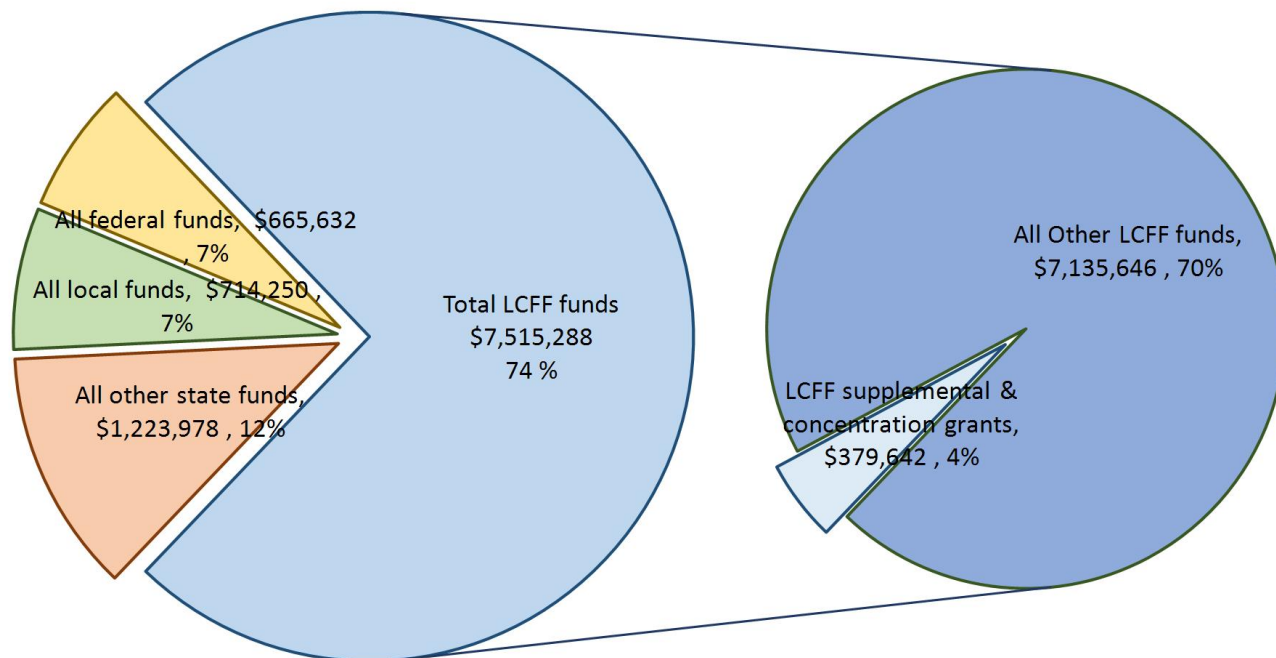
jberardi@spjUSD.org

530-993-1660 ext. 110

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2022-23 School Year

Projected Revenue by Fund Source

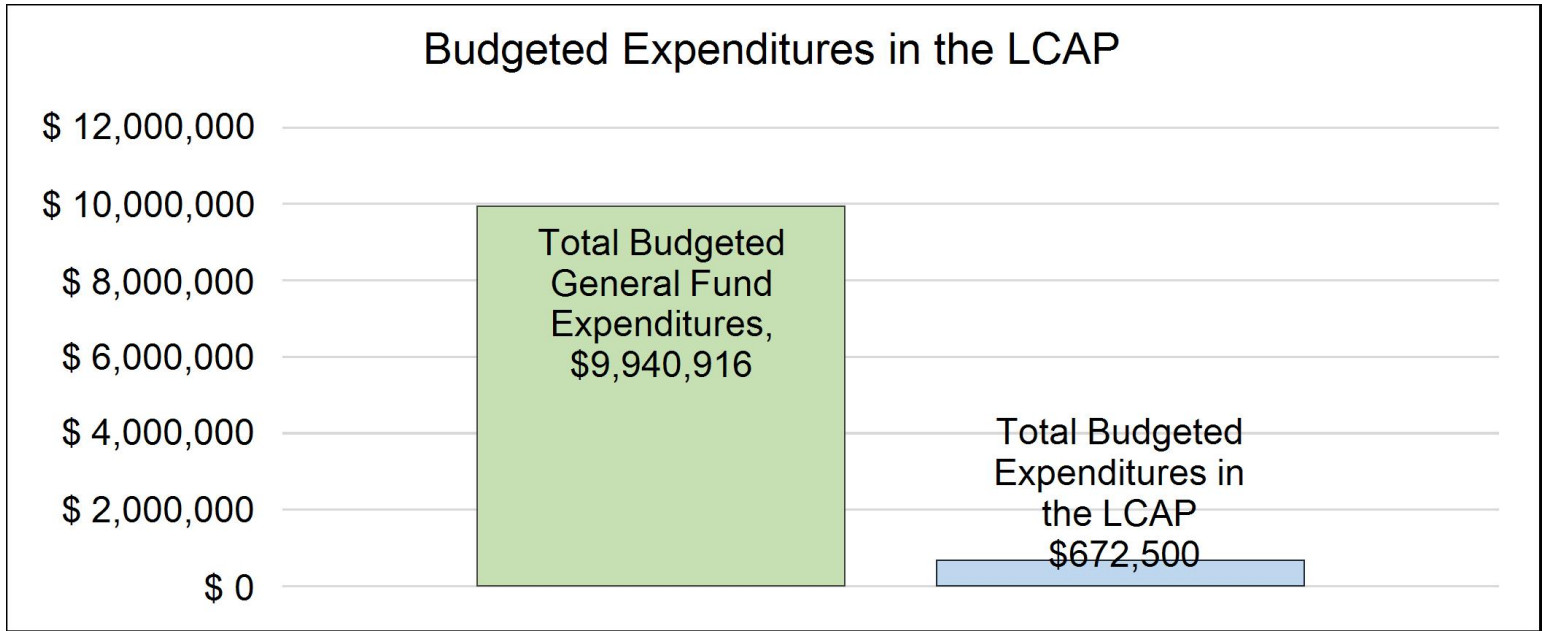


This chart shows the total general purpose revenue Sierra –Plumas Joint Unified School District/Sierra County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Sierra –Plumas Joint Unified School District/Sierra County Office of Education is \$10,119,148, of which \$7515288 is Local Control Funding Formula (LCFF), \$1223978 is other state funds, \$714250 is local funds, and \$665632 is federal funds. Of the \$7515288 in LCFF Funds, \$379642 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Sierra –Plumas Joint Unified School District/Sierra County Office of Education plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Sierra –Plumas Joint Unified School District/Sierra County Office of Education plans to spend \$9940916 for the 2022-23 school year. Of that amount, \$672500 is tied to actions/services in the LCAP and \$9,268,416 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

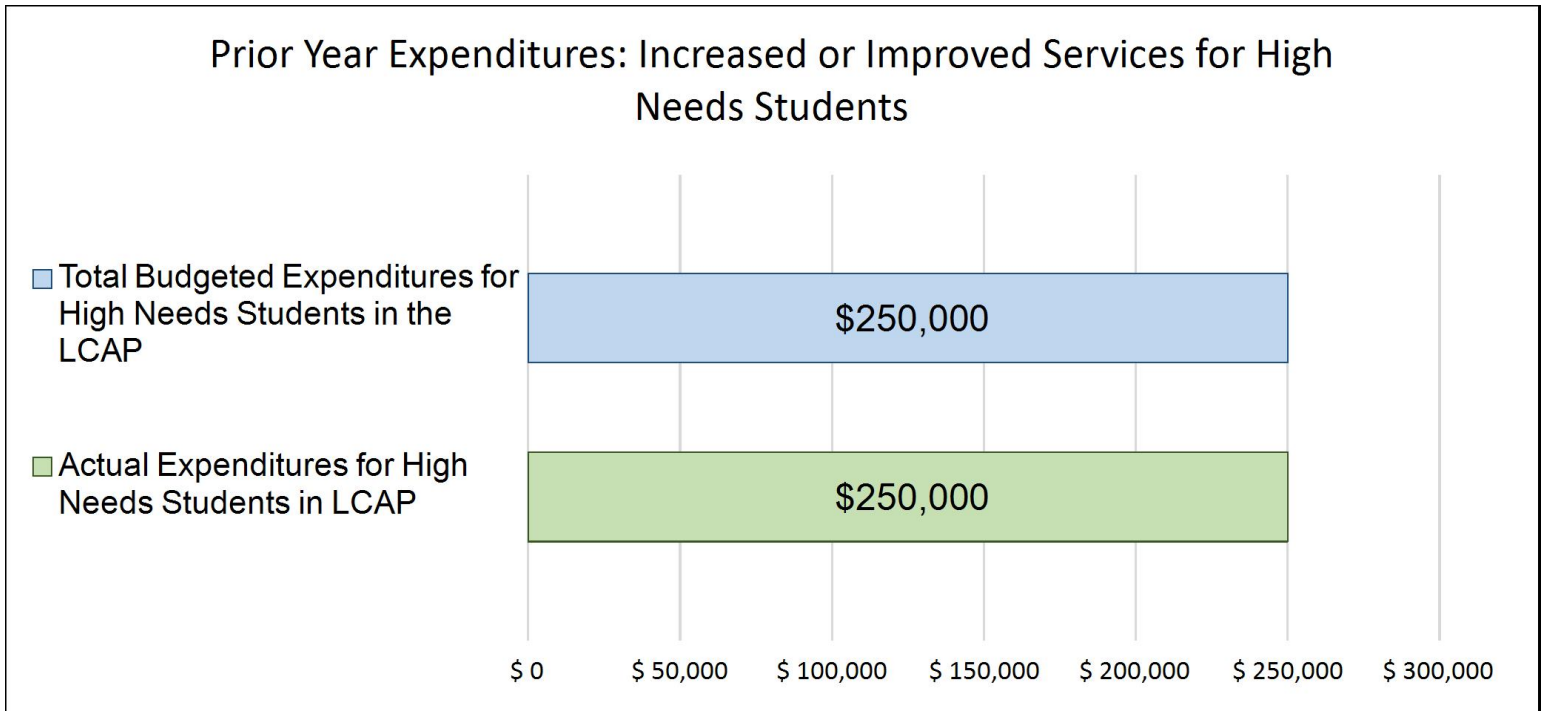
The budgeted expenditures that are not included in the LCAP will be used for the following:
Expenditures for Special Education program, CTE program, administration, operating expenditures, materials and supplies were not delineated in the LCAP. Salaries and benefits for services provided by classified and certificated staff for all students not delineated in the LCAP.

Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Sierra –Plumas Joint Unified School District/Sierra County Office of Education is projecting it will receive \$379642 based on the enrollment of foster youth, English learner, and low-income students. Sierra –Plumas Joint Unified School District/Sierra County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Sierra –Plumas Joint Unified School District/Sierra County Office of Education plans to spend \$672500 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2021-22



This chart compares what Sierra –Plumas Joint Unified School District/Sierra County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Sierra –Plumas Joint Unified School District/Sierra County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2021-22, Sierra –Plumas Joint Unified School District/Sierra County Office of Education's LCAP budgeted \$250000 for planned actions to increase or improve services for high needs students. Sierra –Plumas Joint Unified School District/Sierra County Office of Education actually spent \$250000 for actions to increase or improve services for high needs students in 2021-22.



Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sierra –Plumas Joint Unified School District/Sierra County Office of Education	James Berardi Superintendent	jberardi@spjUSD.org 530-993-1660

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs

to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff*

who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: *“A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”*

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021



Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sierra –Plumas Joint Unified School District/Sierra County Office of Education	James Berardi Superintendent	jberardi@spjUSD.org 530-993-1660 ext. 110

Plan Summary [2022-23]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Sierra-Plumas Joint Unified School District and Sierra County Office of Education serves all of Sierra County and the eastern quarter of Plumas County. A five person Governing Board, each member of which represents a defined geographical area of the District, governs the District. The District Governing Board also serves as the Sierra County Board of Education.

Sierra County lies northeast of Sacramento and borders the State of Nevada on the east. Located in the heart of the Northern Sierra Nevada Mountains, it contains one-half million acres of forestland, forty-five mountain lakes, and an estimated seven hundred miles of trout streams. The eastern quarter of Plumas County lies within the boundaries of the Sierra-Plumas Joint Unified School District, and children from the towns of Vinton, Chilcoot, and Beckwourth attend school in Loyalton. Elevations within the District range from 2000 to nearly 9000 feet. Heavy snowfall and extreme temperatures are the general rule during the winter at the higher elevations. Eastern Sierra and Plumas county include the great Sierra Valley, once an ancient lakebed but is now the largest alpine valley in the Sierra Nevada range, a natural area for agriculture, timber production and mineral extraction operations. The western portion of Sierra County is heavily forested, has timber management areas, and contains both lode and placer gold mining operations. Gold was discovered here in 1849, and the area is rich in early California history. Recreational activities abound including fishing, mountain biking, hunting, skiing, hiking, camping, boating, and visits to points of historical interest.

We envision schools where all children succeed, where all children feel safe, and where their curiosity is cultivated. We provide an educational environment that encourages productive, responsible citizens. It is our goal to equip students with the tools to live and to contribute successfully in a rapidly changing world. Our schools offer a challenging, meaningful, and relevant curriculum that values creativity, critical thinking, and effective communication. Our students apply knowledge to new contexts and do so with honesty and integrity. Our students learn to appreciate beauty and care for the environment as well as each other and ultimately understand that their actions make a difference.

In order to streamline the District's efforts in promoting a quality teaching delivery system utilizing the latest in standards-based curriculum, educational technology tools, and a robust professional development plan, we are not specifically addressing certain state priorities with goals, actions, or services. For example, the District's metrics in state priority 5, Pupil Engagement, are so strong to the positive in the areas of attendance rates, chronic absenteeism rates, dropout rates in both middle and high school, and high school graduation rates that we are not specifically designing improvement efforts to address these areas.

As we maneuver our LCAP to a streamlined document that truly reflects our District's improvement efforts, we are opting to keep our goals, actions, and services to a minimum to ensure quality focus, versus quantity.

Administrators – 4

Bargaining Unit Representatives – 4

Community – 3,240

Principals – 2.5

School Personnel – 72

Students – 396

English Learners - 14

Foster Youth - 2 (.3%)

Homeless Youth - 40

Pupils with Disabilities – 67

Socio-economically disadvantaged – 46.6%

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

The district hired a full time intervention teacher to help fill in the performance gaps from COVID and to coordinate and help implement Fall, Winter, and Spring Benchmark Assessments at LES, LHS, DVL, organize, analyze, and track Benchmark data from Loyaltan Elementary, Loyaltan High School, and Downieville, and collaborate with admin and teachers to determine Tier 2 and Tier 1 Watch groups, oversee

district wide intervention program that uses effective, scientifically-based research curriculum and instructional strategies to fit the needs of all struggling students. The intervention teacher also provides professional development once a month for each site focusing on MTSS.

Grades TK-6 have one to one chrome books and/or IPADS within the classroom to be used at school for classroom assignments and projects.

Our school district's dashboard shows that we are doing great in chronic absenteeism and suspension rates. In several areas such as parent engagement, implementation of academic standards, and access to a broad course of study we have met standards.

The district does not have any student subgroups that are two or more performance levels below the "all student" performance. The steps that we have taken to improve our student performance levels are:

- a) New math and language arts curriculum
- b) After school tutoring
- c) Full time ELL aide
- d) Title 1 intervention teachers
- e) RTI/SST meetings for at-risk students
- f) Hired a Behavior Consultant

Our school district will continue to move forward and keep doing what we are doing to continue our success as shown on the dashboard with our community forums, professional development for staff and our PBIS for each school site.

g) Added accelerated workshops for grades 7th-8th to lessen learning gaps due to COVID.

The district continues to provide counseling using three counselors. On the west side the therapist is there for one day a week and on the east side there are two therapist. One works one day a week, and the other works 1.5 days a week.

The district also just hired a behavior consultant that works at all sites in the district providing services to staff, students, and parents. The behavior consultant also works with SST meetings.

Additional to our counselors we have brought on a parent liaison to work closely with students and parents to provide support.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Sierra-Plumas Joint Unified School District has room for growth in both Language Arts and Math CAASPP scores for all grades tested. For 2019 our dashboard indicates that we are in the orange in Language Arts and in in the orange for Math grade 3-8. For Language Arts and math improvements we are working on intervention time with Title 1 teachers five days a week. The district is also working on remediation classes for 7th-8th in math to help in that area. Tutoring is offered at all school sites after school. The district hired a full time intervention teacher to address the intervention needs of the students grades 4th-12th district wide. Due to the COVID-19 pandemic, state law has suspended the reporting of state indicators on the 2021 Dashboard.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

This year's LCAP will continue to focus on Academics, Culture & Climate, and Parent and Stakeholder engagement. We hope to increase our stakeholder engagement through more meaningful methods, such as, more contact with parents, students, community members, and district wide meetings with the lifting of COVID restrictions. By obtaining more feedback from all stakeholders in the community we can improve more areas in the education of our Sierra/Plumas County students. To enhance this process the school board will go through several meetings of strategic planning over the next several months to commit to a strong educational environment for all staff, students, and stakeholders.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

No schools were identified.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

No schools were identified.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

No schools were identified.

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Work on our new LCAP began in the Fall of 2019. The superintendent, and two site administrators for the district met and worked on narrowing our previous five goals down to three. After the three goals were created, the next process was to meet and find what we wanted under those three goals and what state priorities were covered with each section.

Due to the unsettled year of COVID-19 guidelines that our district had to follow, we were not able to hold in person meetings throughout the year. We sent out surveys this year to parents for communication in regards to the issues at hand with COVID such as bussing and technology issues. These surveys were sent out in the September, November, and February.

Because our school district is so small, as well as our community with minimal stakeholder involvement with public meetings, our district feels it is important when working with our smaller committees such as our site councils, it also serves as a Parent Advisory Committee, that we take advantage of those opportunities to share the district's goals as well as have the stakeholders at those meetings share their concerns, ideas, and items they feel are important for our school district to include in goals. Our site councils include staff members, parents, and any community members that would like to be a part of it. The following are the dates that were held for each site in our school district:

Downieville Elementary/High School

August 30, 2021

October 6, 2021

December 8, 2021

January 19, 2022

Downieville's main goal was to seek a dedicated administrator for their site.

Loyalton Elementary School

October 18, 2021

November 15, 2021

February 28, 2022

April 11, 2022

LES Site Council Goals:

LCAP Goal #1 All students receive instructional and services to support their intellectual, social, emotional, and physical development and will be engaged in school.

Goal 1: Loyalton Elementary will provide intervention services for students in grades 1st-6th.

LCAP Goal #2: Culture & Climate-All students, staff, parents, and stakeholders will have a positive culture & climate in our school district to move forward in a positive direction for all.

Goal 2: Loyalton Elementary will need to update current safety plan/drills in collaboration with local agencies, provide training for staff.

LCAP Goal #4- All schools and facilities are accessible, safe, and healthy places for students, staff, and community; and all classrooms are designed and furnished for optimal learning.

Goal 3: Facilities are getting older, some updated, safer equipment for playground is desired as some current playground structures are 30 plus years old.

Loyalton High School

November 4, 2021

February 23, 2022

March 6, 2022

June 1, 2022

LHS Site Council Goals:

Goals align with LCAP Goal 2:

Goal 1: Loyalton High School will increase the percentage of students who meet or exceed the college and career readiness standards.

Goal 2: In collaboration with staff and stakeholders, update the Mission/Vision of LHS to reflect 21st century learning outcomes.

Goal 3: The three-year average of students who meet or exceed the state standards in ELA and Math will be at or above the three-year state average.

Goal 4: LHS will increase AP passing rates to meet or exceed state average for all those who take AP exams.

School site administrators were able to meet with their site councils throughout the year. Each site had three to four site council meetings throughout the year. From the site council meetings the focus was on academics, school building needs, and district needs.

On-going communications occurred with all district parents via all-calls, the district social media pages, monthly and quarterly newsletters, Facebook pages, and district school websites. The all calls were done weekly, social media page was updated daily, and information was posted on the web site when needed. Information for all calls, weekly menus sent home, monthly newsletters, and social media pages kept stakeholders updated of upcoming events in the school district, including meeting dates for school board meetings, site based meetings, and public meetings regarding school openings, and stakeholder meetings.

Our ELL Aide/ELPAC coordinator sent a survey out to ELL parents at the end of the year(June) to do a yearly check in, in regards to how they feel about services that their children and family receive from our school district.

From our ELL parents survey, five of the seven surveys were returned. On a scale of 1 to 5 with 5 being the highest 5's were the overall feeling from parents that they feel welcome, they know the services their child is receiving, school staff provides extra help when their child needs it, school staff values their family's culture, there is good communication with the families about their children's progress in language development and academic subjects, they feel supported and safe to ask any questions when they have doubts, and there is good communication between the school, staff and families.

Our school district and area are very small, so when we have these meetings whether it be for site council, school board, site based, or community meetings, it needs to be understood that many of our staff members, parents, and community members wear many different hats, so many of our stakeholder areas are covered even with just a few people that attend our meeting.

As we have moved into the end of our year and things have opened up we will have an in person meeting with stakeholders to go over the district's plan for the LCAP and receive feedback for the direction the district is going in with our new LCAP.

On May 10th a presentation of our LCAP was given to our school board and attending parents and community members.

There were 28 people in attendance, including our School Board during this meeting.

On May 17th administration held a LCAP stakeholders meeting for the East Side of the county at Loyalton Elementary School. The meeting dates and time was shared with stakeholders through all calls, school site menu, and on Facebook. There was one in attendance.

On May 18th the administration held a stakeholders meeting on the West Side of the county at Downieville School. The meeting dates and time was shared with stakeholders through all calls, school site menu, and on Facebook. There were two in attendance.

On June 21st the LCAP will go before the board for approval. Once the LCAP is approved a final copy will be given to SPTA, our teachers association.

A summary of the feedback provided by specific educational partners.

From our ELL parents survey five of the seven surveys were returned. On a scale of 1 to 5 with 5 being the highest 5's were the overall feeling from parents that they feel welcome, they know the services their child is receiving, school staff provides extra help when their child needs it, school staff values their family's culture, there is good communication with the families about their children's progress in language development and academic subjects, they feel supported and safe to ask any questions when they have doubts, and there is good communication between the school, staff and families.

At the LCAP was approved by the School Board on June 21st. A final copy was given to SPTA (teacher's association), it was also posted on our website, as well as a final copy available to site administrators to share with staff, and parents.

The LCAP is also on the school district website for any community member, parents, or teachers to view.

The teacher's bargaining unit also has a copy available to refer to with any questions.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Beginning the new 3-year LCAP cycle, goals in Academics, Culture & Climate, and Stakeholder involvement were selected. Since our last LCAP, and taking into consideration student achievement data and feedback from stakeholders resulting from our COVID school year, these goals stood out as important areas SPJUSD/SCOE would like to focus on for the betterment of our students, parents, staff, and other stakeholders.

Goals and Actions

Goal

Goal #	Description
1	Academics: All students receive instruction that supports their intellectual, social, emotional, and physical development and will be engaged in school.

An explanation of why the LEA has developed this goal.

SPJUSD/SCOE want to provide the best curriculum instruction possible to its students, while providing support for their intellectual, social, emotional, and physical development. To do this the district has set the LCAP state priorities in this goal to cover:

Priority 1: Basic Services- Compliance with Williams requirements: appropriate teacher assignment, sufficient instructional materials, and facilities in good repair.

Priority 2: Implementation of State Standards- Implementation of the academic content and performance standards adopted by the State Board of Education, including how the programs and services will enable English learners to access the common core academic content standards and the English Language Development standards.

Priority 3: Parent Involvement-Parental involvement, including efforts the school district makes to seek parent input in making decisions for the school district and each individual school site, and including how the school district will promote parental participation in programs for economically disadvantaged pupils, English learners, foster youth, and individuals with exceptional needs.

Priority 4: Pupil Achievement-Pupil achievement as measured by multiple indicators including, but not limited to, assessment data, college readiness, and language proficiency.

Priority 5: Pupil Engagement-Pupil engagement as measured by multiple indicators including, but not limited to, rates associated with attendance, chronic absenteeism, dropout (middle and high school), and high school graduation.

Priority 7: Course Access-The extent to which pupils have access to, and are enrolled in, a broad course of study that includes core subject areas (i.e., English, mathematics, social science, science, visual and performing arts, health, physical education, career and technical education, etc.), including the programs and services developed and provided to economically disadvantaged pupils, English learners, foster youth, and individuals with exceptional needs.

Priority 8: Other Pupil Outcomes-Pupil outcomes, if available, in the subject areas comprising a broad course of study.

Priority 10: Foster Youth (County Offices of Education Only)-Coordination of services with other agencies regarding foster youth.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Science CCSS aligned curriculum are reviewed for adoption	Outdated Science curriculum	No Curriculum was Adopted-still in review. The curriculum team set meetings to narrow down selection.			Adoption of Science CCSS aligned curriculum.
Teacher log of students in after school tutoring	LHS offered tutoring 2 times a week-averaged 10 students a week LES offered tutoring 2 times a week averaged 15 students a week DVL will offer tutoring in the 2021-2022 school year	LHS offered tutoring 3 times a week-averaged 13 students a week LES offered tutoring 4 times a week averaged 20 students DVL			Increase student attendance in Tutoring by 2 percent each year.
English Learner Progress - ELPAC	ELPAC 2018-2019 = 0% Level 4 61.6% Level 3 30.8% Level 2 7.7% Level 1	ELPAC 2021-2022= 21% Level 4 29% Level 3 43% Level 2 7% Level 1			Increase Level 4 by 2% from baseline. Increase Level 3 by 5% from baseline.
EL Reclassification Rate	Baseline 0%	7.5%			Maintain 20% reclassification rate
% of students meeting A-G	75% of high school students have met A-G requirements	76.4% of high school students have met A-G requirements			Increase rate by 1% annually.
Chronic Absenteeism Rate	9.3%	5 %- 2019			Decrease rate by 2% annually.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Attendance Rate	16-17 94%	95%-2019			Increase attendance rate by 1% based on prior year
Middle School Drop Out Rate	0%	0%			Maintain 0%
High School Drop Out Rate	0%	0%			Maintain 0%
Graduation Rate	100%	100%			Maintain 100%
Suspension Rate	.7%	0%			Maintain <1%
Expulsion Rate	0%	0%			Maintain 0%
Foster Youth Coordinator-Hire part time coordinator to provide proper services to foster youth	.5 FTE added to positions	Hired			Hire qualified person.
% of students who are agriculture completers	15% are Ag Completers	38% of 2020-2021 graduates were agriculture completers			Increase rate by 1% annually.
CAASPP Math 18-19 52% of students will meet or exceed standards	35% of students met or exceeded standards	Only Loyalton High School Students took the CAASPP Math Assessment in 2021. Of those students: 27% of 7th grade met or exceeded standard 22% of 8th grade met or exceeded standards			Increase by 5% annually.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		35% of 11th grade met or exceeded standard			
CAASPP ELA 18-19 55% of students will meet or exceed standards	42% of students met or exceeded standards	Only Loyalton High School Students took the CAASPP ELA Assessment in 2021. Of those students: 49% of 7th grade met or exceeded standard 36% of 8th grade met or exceeded standard 46% of 11th grade met or exceeded standard.			Increase by 5% annually.
AP Passage Rate	7% 2016-2017 and 2017-2018	8% 2020-2021 graduates with 3 or better			Increase passage rate by 2% from prior year
% of students who have access to standards aligned	100% of students have access to standards aligned curriculum	100% of students have access to standards aligned curriculum			Maintain at 100%

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Google Classroom Platform Training.	Train all new teachers district-wide on the use of Google Classroom and Google Apps for Education in order to improve students engagement and access to curriculum and lessons. Provide retraining for veteran teachers district wide.	\$25,000.00	No

Action #	Title	Description	Total Funds	Contributing
1.2	MTSS/Star Benchmark Assessments/Intervention Teacher	Continue the Multi-tiered System of Supports (MTSS) that is data driven throughout the district to address the needs of all students by aligning district initiatives, supports, programs, and resources to improve student outcomes, using intervention teacher and STAR benchmark reports district wide.	\$7,500.00	No
1.3	Foster Youth/SCOE	Hire a part time Foster Youth Coordinator to attend meetings and work with other agencies to coordinate services for foster youth in the district. This action/goal was met starting the 2021 school year.	\$35,000.00	No
1.4	Academic Curriculum/Support	Purchase and implement K-12/FUELED online learning platform to enhance curricular options including credit recovery, AP, elective options and interventions. This action/goal was met and enhanced 2020-2021 and 2021-2022 school years.	\$50,000.00	No
1.5	Purchase technology to support ELA/Math	Purchase Moby Max technology to support ELA and Math instruction.	\$25,000.00	No
1.6	Provide after school tutoring for students district wide.	Fund credentialed teachers for after school tutoring for all students in grades 1-12 in all core courses at all school sites in the district school.	\$27,000.00	No

Action #	Title	Description	Total Funds	Contributing
1.7	ELD standards and Support for EL students	Implements ELD standards within content instruction to support EL students with access to standards aligned curriculum.	\$50,000.00	No
1.8	STAR support through full time intervention teacher/staff	STAR program used to assess student outcomes and performance to support class placement decisions.	\$75,000.00	No
1.9	Professional Development	The District continues to fund professional development. We implemented the Marzano Research Group's The New Art and Science of Teaching Framework to guide in-house professional development and funded teachers to attend outside professional development workshops as needed based on our goals.	\$35,000.00	No
1.10	Science adoption committee will work towards adoption.	Science adoption committee will take more time to explore curriculum with staff, and stakeholders.	\$65,000.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

1.1 Google classroom platform training- due to COVID there have not been any formal trainings available to have staff attend. Over the summer of 2022 the district will be moving everyone over to the Google platform, and the district will be looking into upcoming training for the school year of 2022-2023 to have new staff trained and other staff get a refresher course.

1.9 The district admin team will meet in the summer for 2022 to discuss if Marzano Framework is still the direction the district still wants to go in. If so the district hopes with the COVID restrictions being lifted that there will be professional developments that staff can attend.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

An explanation of how effective the specific actions were in making progress toward the goal.

1.3 Foster Youth/SCOE This action/goal was met starting the 2021 school year. The district was able to hire a Foster Youth Coordinator. The Foster/Youth Coordinator has worked with local agencies to provide services to our foster youth students.

1.4 Academic Curriculum/Support This action/goal was met and enhanced 2020-2021 and 2021-2022 school years. The district was able to implement this option for students in our district.

1.6 Provide after school tutoring for students district wide-All schools currently provide 2 to 3 days of after school tutoring in math, ELA, and all subjects as needed by credentialed teachers. An EL tutor has also been providing services for EL students after school as well.

1.8 STAR Support through full time intervention teacher/staff- Benchmark STAR assessments are given to all students, grades 2-12, 3 times per year. These assessments are used to inform instruction and intervention needs, and are used in SST meetings for students struggling academically.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

1.1 Google classroom platform training- due to COVID there have not been any formal trainings available to have staff attend. Over the summer of 2022 the district will be moving everyone over to the Google platform, and the district will be looking into upcoming training for the school year of 2022-2023 to have new staff trained and other staff get a refresher course.

1.9 The district admin team will met in the summer for 2022 to discuss if Marzano Framework is still the direction the district still wants to go in. If so, the district hopes with the COVID restrictions being lifted that there will be professional developments that staff can attend.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	Culture & Climate-All students, staff, parents, and stakeholders will have a positive culture & climate in our school district to move forward in a positive direction for all.

An explanation of why the LEA has developed this goal.

SPJUSD/SCOE feel that the culture and climate of our district is important to maintain and improve as we maneuver through each school year. By covering the following priorities the district feels that it can provide a strong culture and climate for students and staff:

Priority 2: Implementation of State Standards- Implementation of the academic content and performance standards adopted by the State Board of Education, including how the programs and services will enable English learners to access the common core academic content standards and the English Language Development standards.

Priority 3: Parent Involvement-Parental involvement, including efforts the school district makes to seek parent input in making decisions for the school district and each individual school site, and including how the school district will promote parental participation in programs for economically disadvantaged pupils, English learners, foster youth, and individuals with exceptional needs.

Priority 5: Pupil Engagement-Pupil engagement as measured by multiple indicators including, but not limited to, rates associated with attendance, chronic absenteeism, dropout (middle and high school), and high school graduation.

Priority 6: School Climate-School climate as measured by multiple indicators including, but not limited to, pupil suspension and expulsion rates as well as other local measures assessing safety and school connectedness.

Priority 9: Expelled Youth (County Offices of Education Only)-Coordination of instruction with other agencies regarding expelled youth.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of counseling hours	East Side 12 hours West Side 6 hours	East Side 16 hours a week West Side 6 hours a week			Continue Counseling Hours as per student needs

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Records indicating how many staff attend professional development	75% of staff will engage in PD	80% of staff engaged in PD			Increase by 1% annually
Facility Inspection Tool	All sites will received a rating of fair or better	All sites received a rating of fair or better			All sites will receive a rating of fair or better
Superintendent/site administrators review of classroom needs	Continue deferred maintenance schedule as planned	Site Admin met with maintenance personal and created priority lists for each site			Continue deferred maintenance schedule as planned
Enrollment Records- District will continue to review expelled students and services offered	We have no expelled students	We have no expelled students			Maintain at 0%
Enrollment Records	Only 1 foster youth enrolled at this time	Only 2 foster youth enrolled at this time			District will continue to review that appropriate services are being offered to foster youth
Suspension Rate	.7%	2%			Maintain <1%

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Counseling for Students District Wide	District will maintain or increase as needed the hours of our Sierra County Mental Health services to better meet the needs of our identified students.	\$115,000.00	No

Action #	Title	Description	Total Funds	Contributing
2.2	FIT Report for each school site	District will continue to perform an annual inspection of facilities through the Facilities Inspection Tool. All schools will receive a rating of fair or better in all areas	\$500.00	No
2.3	Superintendent/site administrators review of school site needs	The site principals, superintendent and maintenance personnel meet in the fall and the spring to review classroom, school, and technology needs to plan deferred maintenance.	\$10,000.00	No
2.4	Foster youth Liaison	Foster youth and expelled students receive instruction and services to support their intellectual, social emotional, and physical development. (SCOE)	\$25,000.00	No
2.5	Professional Development	<p>1.5 hrs/week for teachers. Teachers collaborate to create priority standards for their grades and subjects taught. A product of this collaboration is district wide priority standards that are sequenced throughout a broad course of study for all grade levels.</p> <p>Get Focused, Stay Focused program provides unduplicated students and students with exceptional needs additional support in accessing and enrolling in a broad course of study.</p> <p>STAR program used to assess minimum of 3X per year student outcomes and performance to support class placement decisions.</p>	\$90,000.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

For action 2.1 all of our counselors are now provided through private contracts. Sierra County Mental Health did not have enough counselors to help provide these services with our district. The district increased counseling services on the East side due to the increase of students needs. The district provides 16 hours of counseling a week on the the East side.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

An explanation of how effective the specific actions were in making progress toward the goal.

2.1 Counseling for Students District Wide- The district recognized the need for more counseling hours on the East side and was able to work with one of the contracted counselors to increase hours of service to meet student's needs.
2.4 Foster Youth Liaison- The district was able to hire a Foster Youth Liaison, with that position being filled the district's foster youth students are ale to receive the best services needed for each individual.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

No Changes at this time.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
3	Parent and Stakeholder involvement with SPJUSD/SCOE.

An explanation of why the LEA has developed this goal.

SPJUSD/SCOOE want to increase parent and stakeholder involvement in the district. The district feels it is important to improve in these areas to continue to create a health district for students, staff, parents, and all stakeholders involved. By covering the following priorities we feel we can achieve this:

Priorities:

Priority 3: Parent Involvement-Parental involvement, including efforts the school district makes to seek parent input in making decisions for the school district and each individual school site, and including how the school district will promote parental participation in programs for economically disadvantaged pupils, English learners, foster youth, and individuals with exceptional needs.

Priority 5: Pupil Engagement-Pupil engagement as measured by multiple indicators including, but not limited to, rates associated with attendance, chronic absenteeism, dropout (middle and high school), and high school graduation.

Priority 6: School Climate-School climate as measured by multiple indicators including, but not limited to, pupil suspension and expulsion rates as well as other local measures assessing safety and school connectedness.

Priority 10: Foster Youth (County Offices of Education Only)-Coordination of services with other agencies regarding foster youth.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of SARB Referrals	6 Referrals -2019-2020	11 Referrals- 2020-2021			Decrease referrals by 1% annually.
Meeting Needs in Strategic Plan	Creating district-wide strategic plan.	Strategic planning will continue in the 2022-2023 school year with the new board			Creating district-wide strategic plan.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent Involvement in Surveys	Create and distribute parent engagement surveys.	EL Survey in June District Wide Parent Surveys: Independent Study Needs Technology Needs Transportation Needs			80% return rate of survey.
Number of Students/Parents Participating in Four-year Planning	85% of families participate.	88% of families participated.			Increase rate by 2% annually.
SCOE- Foster Youth Liaison	Hire Foster Youth Liaison	Part Time Foster Youth Liaison was hired			Staff position with a qualified person.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	SARB Referrals	To work with other local agencies to increase pupil attendance, mental wellness, and parent involvement and help. Agencies include, Sierra County Sheriff's Department, Probation, District Attorney, Behavioral Health, Counselors, Child Protective Services, Superintendent, and Site Administrators.	\$500.00	No
3.2	Strategic Planning	The school district has hired an individual to provide support and direction to provide strategic planning for the school district to help with direction on priorities set by stakeholders to improve the district as a whole.	\$15,000.00	No

Action #	Title	Description	Total Funds	Contributing
3.3	Parent Surveys	The district will have surveys sent out to help with strategic planning, as well as stakeholder meetings. Surveys are also sent out by ELL coordinator to ELL families.	\$1,000.00	No
3.4	Four Year Planning	Four year planning will be provided by both high school sites in the district for students and parents.	\$1,000.00	No
3.5	Foster Youth Liaison	The district is hiring a part time liaison to provide proper services for foster youth in our district.	\$20,000.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

3.2 Due to date availability and stepping down of a board member, strategic planning was pushed to late spring of 2022.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

An explanation of how effective the specific actions were in making progress toward the goal.

3.3 Parent Surveys- Parent surveys were sent out district wide in regards to technology needs, transportation needs, independent study needs, and ELL survey was completed as well.

3.5 Foster Youth Liaison- The district was able to hire a pastime liaison for the district that has been able to provide proper services for foster youth in the school district.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

No Changes at this Time.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2022-23]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$358,074	0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
	13.58%	\$357,611.78	

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Hiring of part-time Foster Youth Liaison and maintain ELL Aide position.

The district was able to hire a part-time Foster Youth Liaison and maintained the ELL position.

The Foster Youth Liaison has been able to work and provide all of the services that the district wanted fulfilled.

The ELL position was maintained in the district and is able to provide all services needed for ELL students district wide.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Foster Youth Coordinator will provide the following:

- Represent Sierra County as the Foster Youth Services Program Coordinator

- Work with the Superintendent and Business Manager on written plans, budgets and reporting
- Attend mandatory Regional and Statewide Coordinator Meetings
- Attend related trainings and workshops as needed
- Chair and prepare agendas and minutes for the Foster Youth Services Executive Advisory Council for Sierra County
- Monitor and assist foster youth enrolled in Sierra County schools
- Represent educational interests of eligible foster care youth during juvenile court proceedings
- Develop written procedures for inter-agency collaboration for eligible foster youth subject to out-of-home placement decisions by the court
- Increase the scope and coordination of services for foster youth in Sierra County, and/or Sierra County youth placed in out-of-county group homes
- Provide mentoring services to participants based on social and emotional needs including referral for counseling or other services as appropriate
- Organize and schedule experiential learning and team-building activities to eligible foster youth
- Coordinate enrollment of participants in after-school programs as appropriate
- Develop a case-management system, including a database to include: school of attendance, grade, living arrangements, health records, specialized pupil support services, and extra-curricular activities
- Coordinate trainings for group-home providers, with Sierra County Social Services, for new and existing providers
- Conduct home visits as requested by school administrators or teachers
- Perform other related duties as assigned

Homeless Youth Coordinator will provide the following:

- Represent Sierra County as the Education for Homeless Children and Youth Program Coordinator
- Work with the Superintendent and Business Manager on written plans, budgets and reporting
- Attend mandatory Regional and Statewide Coordinator Meetings
- Attend related trainings and workshops as needed
- Develop written procedures for inter-agency collaboration in identification of eligible homeless children
- Represent educational interests of eligible homeless youth during school enrollment proceedings
- Monitor and assist homeless youth enrolled in Sierra County schools
- Increase the scope and coordination of services for homeless youth in Sierra County through inter-agency collaboration
- Provide parent information services based on social and emotional needs including referral for counseling or other services as appropriate
- Organize and schedule public awareness activities for homeless youth
- Coordinate enrollment disputes with SPJUSD and SCOE as necessary
- Develop a case-management system
- Conduct dispute resolution services as necessary
- Perform other related duties as assigned

ELL Aide will provide the following:

- Assist instructional personnel in the implementation of individual educational plans for pupils experiencing language development needs
- Collects and records home language surveys, classify students as ELL
- Serves as translator at parent conferences, IEPs and other meetings with the school community
- Serve on the English Learner Advisory Committee
- ELPAC trainings at least twice a year
- ELPAC-English Language Proficiency Assessments for California Coordinator
- Monitors or administers a variety of standardized and teacher prepared tests for placement, competency or to measure progress
- Make home visits and telephone calls to non-English speaking parents of students; encourage interest and involvement in school activities
- Coordinate, schedule, and administer the district and state mandated assessments to determine pupil language proficiency levels; gather data information
- Use a second language in assisting with bilingual needs both verbal and written communication
- Support certificated personnel in the creation of appropriate educational instruction to individuals or small groups of ELL students
- Collaborate with teachers to create instructional materials for the purpose of providing access to course content for ELL students
- Assist certificated personnel in the development and maintenance of a learning environment appropriate to the special needs and language requirements of pupils
- Assist students in the development of appropriate social behaviors
- Work individually or in small groups with ELL students for purposes of English language acquisition and/or accessing class material
- As directed by the certificated staff, implement lesson plans, prepare instructional materials, and helps to create displays specific for ELL students to access content materials
- Under the direct supervision of certificated personnel, may review/assess student homework and/or tests of ELL students
- Assist the teacher in supervision of ELL students for periods of time inside and outside the classroom
- Grade monitoring for grades 7-12
- Weekly grade reports-Communication with teachers and students
- Establish rapport and positive relationship with students and staff members
- Assist in the parent conference process when requested by the classroom teacher; provide oral and written translation with limited or non-English speaking parents; translate notes, letters and other materials as needed
- Assist in maintaining the assigned classroom/school area in an orderly condition
- Assist the teacher in preparing and maintaining a variety of records as they pertain to ELL students, files and reports related to their progress.
- Split time throughout LES, LHS, and Downieville
- Operate instructional equipment, computer and standard office equipment

- Perform clerical duties
- Participate in periodic in-service as directed by certificated staff
- Perform other related duties as assigned

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		
Staff-to-student ratio of certificated staff providing direct services to students		

2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$244,500.00	\$275,000.00		\$153,000.00	\$672,500.00	\$235,000.00	\$437,500.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Google Classroom Platform Training.	All	\$25,000.00				\$25,000.00
1	1.2	MTSS/Star Benchmark Assessments/Intervention Teacher	All	\$7,500.00				\$7,500.00
1	1.3	Foster Youth/SCOE	Foster Youth All		\$35,000.00			\$35,000.00
1	1.4	Academic Curriculum/Support	All	\$50,000.00				\$50,000.00
1	1.5	Purchase technology to support ELA/Math	All	\$25,000.00				\$25,000.00
1	1.6	Provide after school tutoring for students district wide.	All		\$12,000.00		\$15,000.00	\$27,000.00
1	1.7	ELD standards and Support for EL students	All				\$50,000.00	\$50,000.00
1	1.8	STAR support through full time intervention teacher/staff	All	\$25,000.00			\$50,000.00	\$75,000.00
1	1.9	Professional Development	All	\$2,000.00	\$18,000.00		\$15,000.00	\$35,000.00
1	1.10	Science adoption committee will work towards adoption.	All		\$65,000.00			\$65,000.00
2	2.1	Counseling for Students District Wide	All		\$100,000.00		\$15,000.00	\$115,000.00
2	2.2	FIT Report for each school site	All	\$500.00				\$500.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.3	Superintendent/site administrators review of school site needs	All	\$10,000.00				\$10,000.00
2	2.4	Foster youth Liaison	Foster Youth; expelled students All		\$25,000.00			\$25,000.00
2	2.5	Professional Development	All	\$82,000.00			\$8,000.00	\$90,000.00
3	3.1	SARB Referrals	All	\$500.00				\$500.00
3	3.2	Strategic Planning	All	\$15,000.00				\$15,000.00
3	3.3	Parent Surveys	All	\$1,000.00				\$1,000.00
3	3.4	Four Year Planning	All	\$1,000.00				\$1,000.00
3	3.5	Foster Youth Liaison	Foster Youth All		\$20,000.00			\$20,000.00

2022-23 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
	\$358,074		13.58%		\$0.00	0.00%		Total:	\$0.00
								LEA-wide Total:	\$0.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
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This table is automatically generated and calculated from the Goals section of the 2022 LCAP.

2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$672,500.00	\$336,129.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Google Classroom Platform Training.	No	\$25,000.00	\$22,000
1	1.2	MTSS/Star Benchmark Assessments/Intervention Teacher	No	\$7,500.00	\$1,198
1	1.3	Foster Youth/SCOE	No	\$35,000.00	\$27,311
1	1.4	Academic Curriculum/Support	No	\$50,000.00	-\$0-
1	1.5	Purchase technology to support ELA/Math	No	\$25,000.00	\$18,698
1	1.6	Provide after school tutoring for students district wide.	No	\$27,000.00	\$9,936
1	1.7	ELD standards and Support for EL students	No	\$50,000.00	-\$0-
1	1.8	STAR support through full time intervention teacher/staff	No	\$75,000.00	\$75,012
1	1.9	Professional Development	No	\$35,000.00	\$33,320
1	1.10	Science adoption committee will work towards adoption.	No	\$65,000.00	-\$0-

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.1	Counseling for Students District Wide	No	\$115,000.00	\$42,056
2	2.2	FIT Report for each school site	No	\$500.00	-\$0-
2	2.3	Superintendent/site administrators review of school site needs	No	\$10,000.00	\$10,000
2	2.4	Foster youth Liaison	No	\$25,000.00	\$26,934
2	2.5	Professional Development	No	\$90,000.00	\$43,294
3	3.1	SARB Referrals	No	\$500.00	-\$0-
3	3.2	Strategic Planning	No	\$15,000.00	\$5,000
3	3.3	Parent Surveys	No	\$1,000.00	\$750
3	3.4	Four Year Planning	No	\$1,000.00	\$750
3	3.5	Foster Youth Liaison	No	\$20,000.00	\$19870

2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$357,654	\$0.00	\$0.00	\$0.00	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
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This table was automatically populated from the 2021 LCAP. Existing content should not be changed, but additional actions/funding can be added.

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$2,633,371	\$357,654	0%	13.58%	\$0.00	0.00%	0.00%	\$357,611.78	13.58%

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

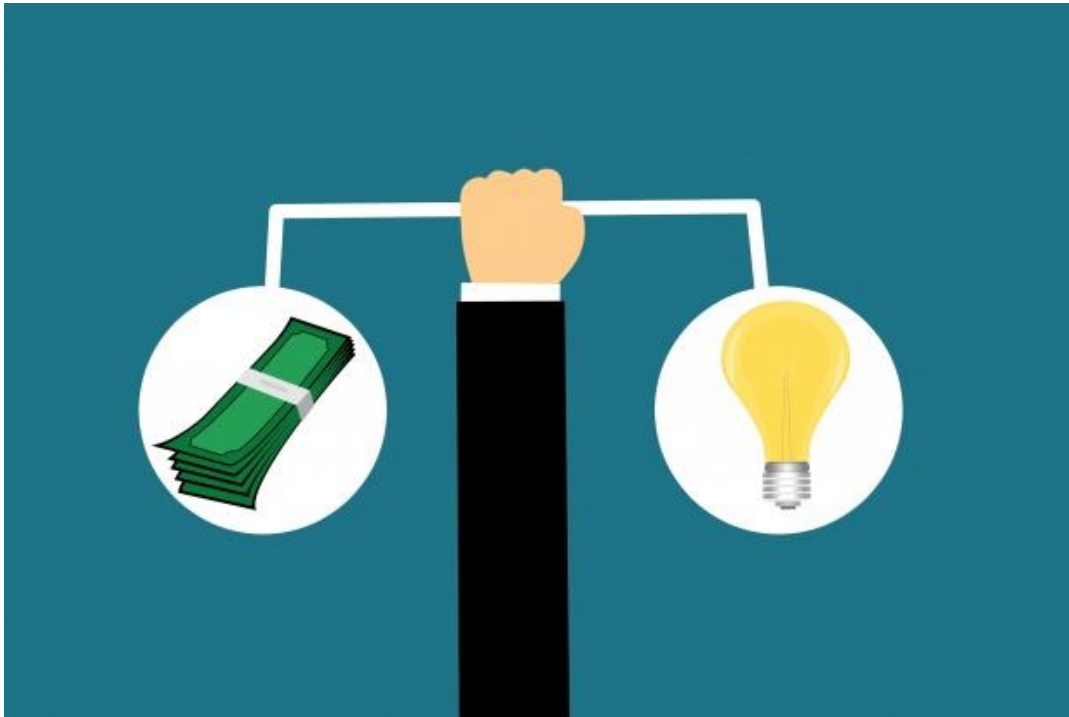
- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

Sierra County Office of Education



Adopted Budget 2022/2023

June 21, 2022
James Berardi/Superintendent

Sierra County Office of Education
2022-2023 Adopted Budget
Presented June 21, 2022

Sierra County Office of Education (SCOE) is required by law to adopt a budget each year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2022/23 budget and two subsequent years.



The following narrative provides the major assumption used in the preparation of the County's 2022-2023 June Adopted Budget. 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

Presently the COVID pandemic has mellowed into an endemic phase. Some areas are seeing upticks in COVID cases however hospitalizations and masking requirements are no longer the norm. Still we have issues that are threatening the pulse of the U.S. economy as well as others around the globe. The war in Ukraine, supply chain issues, food chain production issues, and of course energy supply issues which include the cost of oil, gasoline and diesel products. Overall the Consumer Price Index for the previous 12 months is at 8.3% for all items across the board. Some notable increases however are energy commodities at 44.7%, this includes gasoline of all types at 43.6% and fuel oil at 80.5%. The CPI for food is 9.4%, an increase of 0.9% in April and was the 17th consecutive monthly increase. According to the Organization for Economic Cooperation and Development, the growth forecast for the U.S. economy has been cut, blaming high inflation that is projected to take longer to dissipate as supply disruptions continue. The OECD's downgrade of U.S. economic growth forecasts comes on the heels of the World Bank's most recent economic outlook, which similarly slashed its expectations for America's GDP growth. Does this indicate mounting stagflation? A toxic combination of high inflation and sluggish growth? These types of inflation numbers affect everyone, something to be aware of and watch closely to see what the impact will be at the local level.

The May Revision from the Governor has proposed many changes to funding. The proposal of the statutory cost-of-living adjustment (COLA) included was 6.56% to the Local Control Funding Formula (LCFF), as well as child nutrition, adult education block grant, mandate block grant, foster youth programs and others. Changes to the funding structure are also proposed due to the decline in student enrollment statewide. School districts are proposed to be funded on either the greater of current year, prior year or the average of the most recent three prior years' ADA. County offices of Education and Charter Schools are not afforded the prior year guarantee and are funded on a current year ADA only. Proposals to amend the state's necessary small school (NSS) allowances have been made but no details have been provided on what those changes will be or the impact it will have on schools.

- ❖ COLA of 6.56% projected for 22/23
- ❖ COLA of 5.38% projected for 23/24 and
- ❖ COLA of 4.02% projected for 24/25



GENERAL FUND

REVENUE

Below are the changes in revenue projections since the second interim and are reflected in the 2020/21 Estimated Actuals.

Local Control Funding Formula

Local Control Funding Formula had an increase of **\$452,283**.

Federal Revenue

Federal Revenue is not projected to change

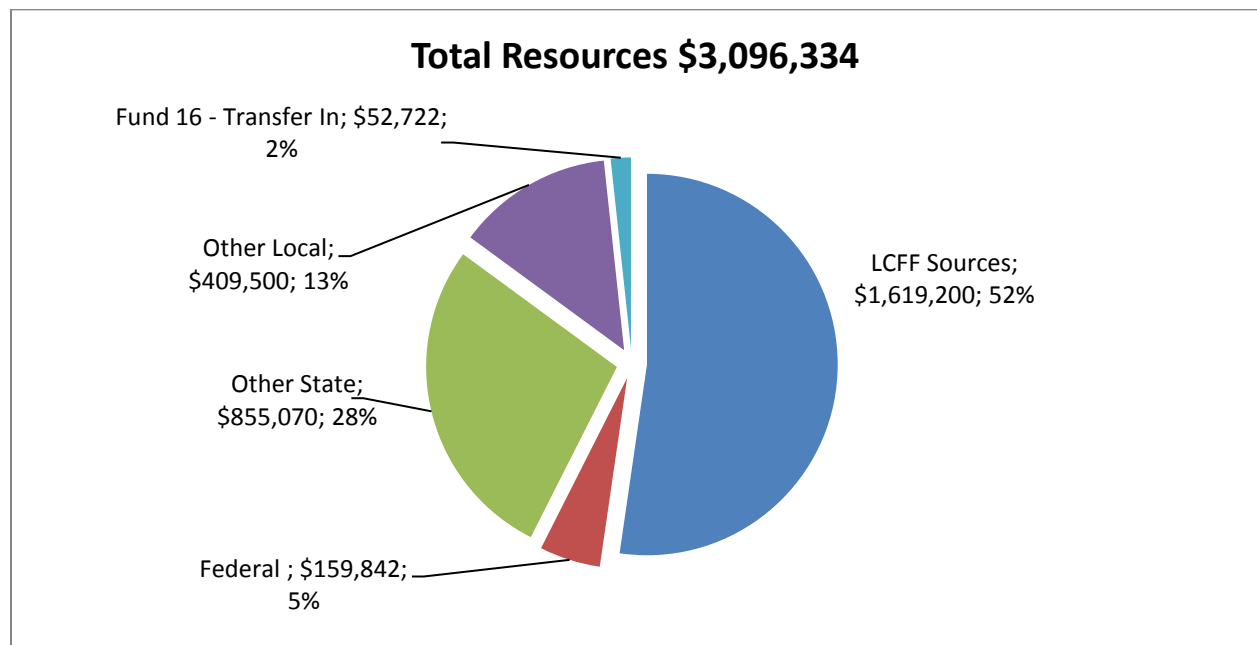
State Revenue

State Revenues decreased by **(\$165,981)** for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Unemployment Admin Support	(\$ 200)
• Unrestricted Lottery	(\$ 266)
• Educator Effectiveness RS6266	(\$ 10,340)
• Special Education RS6500	\$ 48,944
• SpEd RS6536 Dispute Prev/Res'n	(\$ 7,085)
• SpEd RS6537 Learning Recovery	(\$ 31,874)
• SpEd RS6546 MH Svcs	\$ 28,868
• Foster Youth RS7368 – 1 time funding	(\$ 77,935)
• IPI Grant RS7422	(\$ 35,090)
• County Safe Schools – 1 time funding	(\$ 60,000)
• CalOES SCIGP	(\$ 21,003)
Net Change	(\$ 165,981)

Local Revenue

Local Revenue is not projected to change.

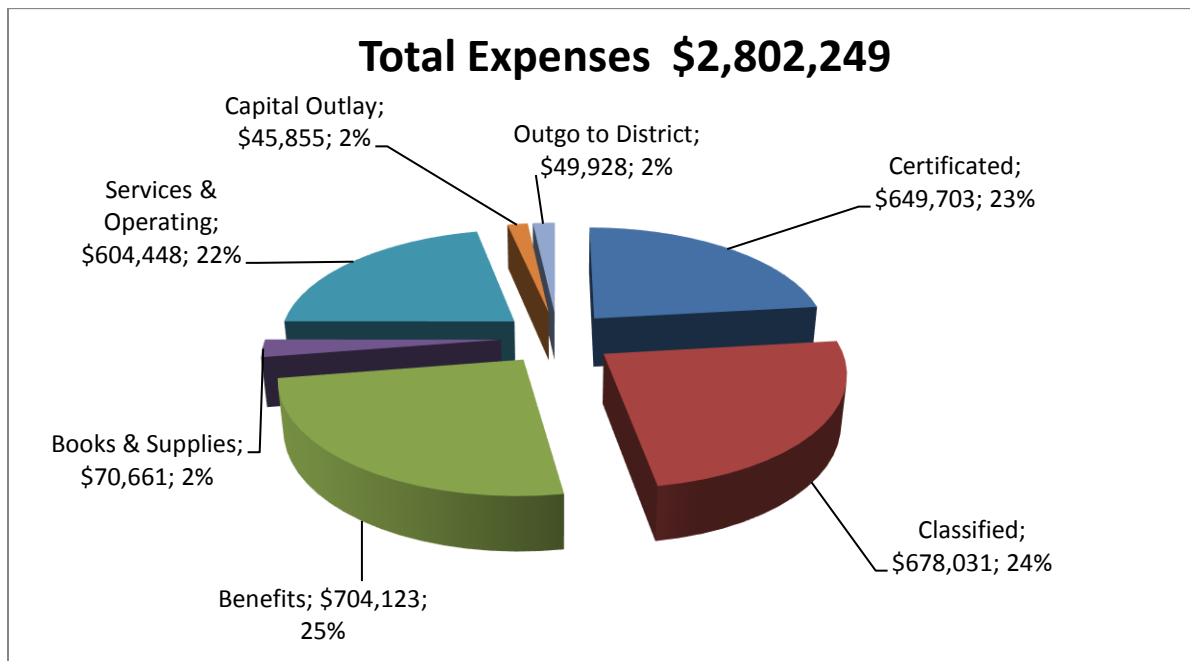


Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Estimated Actuals	2022-2023 Adopted Budget
LCFF Resources	\$851,039	\$1,004,442	\$1,360,567	\$1,166,917	\$1,619,200
Federal	158,912	153,833	164,529	159,842	159,842
Other State	634,134	789,338	906,883	1,070,527	855,070
Other Local	486,100	451,949	445,915	409,500	409,500
Transfer-in SRS	47,204	61,357	55,928	58,276	52,722
Total	\$2,177,389	\$2,460,919	\$2,933,822	\$2,865,062	\$3,096,334

EXPENDITURES

General Fund Expenditures

Expenditures decreased by (\$147,249) from the 2021-22 Estimated Actuals.



Expenditures Comparison

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Estimated Actuals	2022-2023 Adopted Budget
Certificated	\$ 675,798	\$ 563,831	\$ 591,047	\$ 670,846	\$ 649,703
Classified	401,509	400,060	416,033	605,781	678,031
Benefits	553,278	511,330	556,890	693,300	704,123
Books & Supplies	35,460	33,156	24,326	119,900	70,661
Services & Operating	519,917	462,156	466,163	753,033	604,448
Capital Outlay	291,968	83,784	49,733	41,000	45,855
Other Outgo	47,204	19,958	-0-	49,428	49,428
Total	2,525,134	2,074,275	2,104,192	2,933,288	2,802,249

Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2018-19 actuals	(336,375)
2019-20 actuals	386,644
2020-21 actuals	829,630
2021-22 estimated actuals	(133,885)
2022-23 projected	294,085

Projected Ending Fund Balance

2018-19	\$2,509,684 actuals
2019-20	\$2,896,329 actuals
2020-21	\$3,752,959 actuals
2021-22	\$3,592,074 estimated actuals
2022-23	\$3,886,159 projected

Personnel	FTE	
Certificated	5.50	} 23.00 FTE
Superintendent	.15	
Administrative	2.60	
Classified	11.75	
Confidential	3.00	

Direct Services Contracted to provide special education services

Speech
Occupational Therapy
Adapted P.E.
Public Nurse

Comments

- 22/23 COLA 6.56%, 23/24 COLA 5.38% and 24/25 COLA 4.02% on LCFF.
- ADA accounting allowed at 19/20 levels for 22/23.
- Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 17,536.50); 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 \$215,022.
- PERS rate increase from 22.91% to 25.37%, for a projected annual cost of \$163,936.
- STRS rate increase from 16.92% to 19.10%.for a projected annual cost of \$190,814.
- Reimburse Sierra-Plumas JUSD to provide business, curriculum, and technology services.
- Forest Reserve Revenue budget is \$46,000. Award increased for 20/21, 21/22 and 22/23. No additional renewal projected.
- Positive Certification
- Projected ending cash balance: \$3,886,159

Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total							
Year:		21/22	22/23	Pos (Neg)	%	21/22	22/23	Pos (Neg)	%	21/22	22/23	Pos (Neg)	%				
Period:		Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change				
		Actuals	Budget			Actuals	Budget			Actuals	Budget						
Revenues																	
	LCFF Revenues	8010-8099	1,166,917	1,619,200	452,283	38.76%	1	-	-	-	-	-	-	1,166,917	1,619,200	452,283	38.76%
	Federal Revenues	8100-8299	-	-	-	-	-	-	-	159,842	159,842	-	0.00%	159,842	159,842	-	0.00%
	State Revenues	8300-8599	7,030	6,564	(466)	-6.63%	7	1,014,021	848,506	(165,515)	-16.32%	7	1,021,051	855,070	(165,981)	-16.26%	
	Local Revenues	8600-8799	405,000	405,000	-	0.00%	7	4,500	4,500	-	0.00%	7	409,500	409,500	-	0.00%	
	Total Revenues		1,578,947	2,030,764	451,817	28.62%		1,178,363	1,012,848	(165,515)	-14.05%		2,757,310	3,043,612	286,302	10.38%	
Expenditures																	
	Certificated Salaries	1000-1999	276,209	311,565	35,356	12.80%	2	394,637	338,138	(56,499)	-14.32%	8	670,846	649,703	(21,143)	-3.15%	
	Classified Salaries	2000-2999	353,878	416,205	62,327	17.61%	3	251,903	261,826	9,923	3.94%	3	605,781	678,031	72,250	11.93%	
	Benefits & Taxes	3000-3999	363,057	400,932	37,875	10.43%	3	330,243	303,191	(27,052)	-8.19%	3	693,300	704,123	10,823	1.56%	
	Materials & Supplies	4000-4999	44,875	14,564	(30,311)	-67.55%	4	81,315	56,097	(25,218)	-31.01%	9	126,190	70,661	(55,529)	-44.00%	
	Operating Expenditures	5000-5999	396,285	384,761	(11,524)	-2.91%	4	366,641	219,687	(146,954)	-40.08%	10	762,926	604,448	(158,478)	-20.77%	
	Capital Outlay	6000-6599	35,000	45,855	10,855	31.01%	5	6,000	-	(6,000)	-100.00%	5	41,000	45,855	4,855	11.84%	
	Other Outgo	7xxx's	24,428	24,428	-	0.00%	5	25,000	25,000	-	0.00%	5	49,428	49,428	-	0.00%	
	Other Outgo	7300-7399	(31,724)	(21,947)	9,777	-30.82%	6	31,724	21,947	(9,777)	-30.82%	6	-	-	-	-	
	Total Expenditures		1,462,008	1,576,363	114,355	7.82%		1,487,463	1,225,886	(261,577)	-17.59%		2,949,471	2,802,249	(147,222)	-4.99%	
	Rev less Exp		116,939	454,401	337,462	288.58%		(309,100)	(213,038)	96,062	-31.08%		(192,161)	241,363	433,524	-225.60%	
Other Sources/Uses																	
	Transfers In	8910-8979	58,276	52,722	(5,554)	-9.53%		-	-	-	-	-	-	58,276	52,722	(5,554)	-9.53%
	Contributions	8980-8999	(173,658)	(213,038)	(39,380)	22.68%		173,658	213,038	39,380	22.68%		-	-	-	-	
	Transfers Out	7610-7699	-	-	-	-		-	-	-	-	-	-	-	-	-	
	Total Other Sources		(115,382)	(160,316)	(44,934)	38.94%		173,658	213,038	39,380	22.68%		58,276	52,722	(5,554)	-9.53%	
	Change in Fund Bal		1,557	294,085	292,528	18787.93%		(135,442)	-	135,442			(133,885)	294,085	427,970	-319.65%	
	Beg Fund Bal		3,590,517	3,592,074	1,557	0.04%		135,442	-	(135,442)			3,725,959	3,592,074	(133,885)	-3.59%	
	Adjustments		-	-	-	-		-	-	-		-	-	-	-	-	
	Adj Beg Fund Bal		3,590,517	3,592,074	1,557	0.04%		135,442	-	(135,442)			3,725,959	3,592,074	(133,885)	-3.59%	
	End Fund Bal		3,592,074	3,886,159	294,085	8.19%		-	-	-			3,592,074	3,886,159	294,085	8.19%	
	Non Spendable		600	500	(100)			-	-	-			600	500	(100)		
	Restricted		-	-	-			-	-	-			-	-	-		
	Committed		-	-	-			-	-	-			-	-	-		
	OPEB		92,485	92,485	-			-	-	-			92,485	92,485	-		
	Assigned		-	-	-			-	-	-			-	-	-		
	Deferred Maintenance		-	-	-			-	-	-			-	-	-		
	REU		398,000	378,000	(20,000)			-	-	-			398,000	378,000	(20,000)		
	Unassigned		3,100,989	3,415,174	314,085	10.13%		-	-	-			3,100,989	3,415,174	314,085	10.13%	

REU is: 13.5% 13.5%

Sierra County Office of Education
2022/23 Adopted Budget

1	Unrestricted revenue increased approx \$452k due to projected 6.56% COLA for 22/23 and state revisions to ADA calculations.
2	Unrestricted certificated salaries were increased approx \$35k due to step/column changes and projected COLA of 6.56% for 22/23.
3	Unrestricted classified salaries were increased approx \$62k due to step/column changes, projected COLA of 6.56% for 22/23 and addition of Technology personnel.
4	Unrestricted materials & supplies were reduced approx (\$15k) for lottery and approx (\$15k) for EPA expenditures.
5	Unrestricted capital outlay increased approx \$11k for EPA expenditures.
6	Unrestricted/Restricted "other outgo" was reduced approx (\$10k) due to reduction in CDE ICR (Indirect Cost Rate) calculation.
7	Restricted revenue increased approx \$39k for SpEd, reduced approx (\$78k) for Foster Youth Direct Svcs Grant (AB130), COVID funding reduced approx (\$46k), County Safe Schools program not continued reduced (\$60k), and CalOES grant not continued reduced approx (\$21k).
8	Restricted certificated salaries were increased approx \$11k for SpEd, reduced approx (\$34k) for COVID funding and approx (\$33k) for County Safe Schools program discontinued.
9	Restricted materials & supplies reduced approx (\$4k) for lottery, reduced approx (\$1k) for SpEd, reduced approx (\$1k) for Foster Youth, reduced approx (\$3k) for COVID funding and reduced approx (\$11k) for CalOES grant discontinued, reduced approx (\$5k) for TUPE.
10	Restricted operating expenditures reduced approx (\$11k) for Educator Effectiveness, reduced approx (\$42k) for SpEd, increased approx \$3k for TUPE, reduced approx (\$76k) for Foster Youth, reduced approx (\$2k) for COVID, reduced approx (\$5k) for County Safe Schools discontinued, reduced approx (\$10k) for CalOES discontinued, reduced approx (\$4k) for other contracted services.
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Multi Year Projection

		2022/23 <i>Budget</i>			2023/24 <i>MYP</i>			2024/25 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	1,619,200	-	1,619,200	1,706,313	-	1,706,313	1,774,907	-	1,774,907
Federal Revenues	8100-8299	-	159,842	159,842	-	159,842	159,842	-	159,842	159,842
State Revenues	8300-8599	6,564	848,506	855,070	6,564	848,506	855,070	6,564	848,506	855,070
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	52,722	-	52,722	52,722	-	52,722	20,331	-	20,331
Contributions	8980-8999	(213,038)	213,038	-	(222,865)	222,865	-	(231,130)	231,130	-
Total Revenues		1,870,448	1,225,886	3,096,334	1,947,734	1,235,713	3,183,447	1,975,672	1,243,978	3,219,650
Expenditures										
Certificated Salaries	1000-1999	311,565	338,138	649,703	317,559	342,922	660,481	323,756	347,824	671,580
Classified Salaries	2000-2999	416,205	261,826	678,031	423,318	264,949	688,267	430,866	267,672	698,538
Benefits & Taxes	3000-3999	400,932	303,191	704,123	405,090	305,111	710,201	406,877	305,751	712,628
Materials & Supplies	4000-4999	14,564	56,097	70,661	14,564	56,097	70,661	14,564	56,097	70,661
Operating Expenditures	5000-5999	384,761	219,687	604,448	384,761	219,687	604,448	384,761	219,687	604,448
Capital Outlay	6000-6599	45,855	-	45,855	45,855	-	45,855	45,855	-	45,855
Other Outgo	7xxx's	24,428	25,000	49,428	24,428	25,000	49,428	24,428	25,000	49,428
Other Outgo	7300-7399	(21,947)	21,947	-	(21,947)	21,947	-	(21,947)	21,947	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
Total Expenditures		1,576,363	1,225,886	2,802,249	1,593,628	1,235,713	2,829,341	1,609,160	1,243,978	2,853,138
Rev less Exp		294,085	-	294,085	354,106	-	354,106	366,512	-	366,512
Change in Fund Bal		294,085	-	294,085	354,106	-	354,106	366,512	-	366,512
Beg Fund Bal		3,592,074	-	3,592,074	3,886,159	-	3,886,159	4,240,265	-	4,240,265
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,592,074	-	3,592,074	3,886,159	-	3,886,159	4,240,265	-	4,240,265
End Fund Bal		3,886,159	-	3,886,159	4,240,265	-	4,240,265	4,606,777	-	4,606,777
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted										
OPEB		92,485	-	92,485	92,485	-	92,485	92,485	-	92,485
Assigned										
Deferred Maintenance		-	-	-	-	-	-	-	-	-
REU		378,000	-	378,000	378,000	-	378,000	378,000	-	378,000
Unassigned		3,415,174	-	3,415,174	3,769,280	-	3,861,765	4,135,792	-	4,228,277

Education Protection Account
 Program by Resource Report
 Expenditures by Object
 2022-2023 Budget Recommendation
 June 21, 2022

SIERRA COUNTY OFFICE OF EDUCATION 2022-2023 BUDGET
Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	183,496.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		183,496.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Teachers Salaries	1000-1999	87,000.00
Instruction-Related Services		
Instructional Aides' Salaries	2100-2150	10,000.00
Employee Benefits	3000-3999	42,741.00
Books & Supplies		
Materials & Supplies	4300	5,000.00
Noncapitalized Equipment	4400	0.00
Travel & Conference	5200	3,472.00
Capital Outlay		
Equipment Replacement		10,855.00
Other Outgo		
County Tuition	7100	24,428.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		183,496.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

G = General Ledger Data; S =
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S

CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,166,917.00	0.00	1,166,917.00	1,619,200.00	0.00	1,619,200.00	38.8%
2) Federal Revenue		8100-8299	0.00	159,842.00	159,842.00	0.00	159,842.00	159,842.00	0.0%
3) Other State Revenue		8300-8599	7,030.00	1,014,021.00	1,021,051.00	6,564.00	848,506.00	855,070.00	-16.3%
4) Other Local Revenue		8600-8799	405,000.00	4,500.00	409,500.00	405,000.00	4,500.00	409,500.00	0.0%
5) TOTAL, REVENUES			1,578,947.00	1,178,363.00	2,757,310.00	2,030,784.00	1,012,848.00	3,043,612.00	10.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	276,209.00	394,637.00	670,846.00	311,565.00	338,138.00	649,703.00	-3.2%
2) Classified Salaries		2000-2999	353,878.00	251,903.00	605,781.00	416,205.00	281,826.00	678,031.00	11.9%
3) Employee Benefits		3000-3999	363,057.00	330,243.00	693,300.00	400,932.00	303,191.00	704,123.00	1.6%
4) Books and Supplies		4000-4999	44,875.00	81,315.00	126,190.00	14,564.00	56,097.00	70,661.00	-44.0%
5) Services and Other Operating Expenditures		5000-5999	396,285.00	366,641.00	762,926.00	384,761.00	219,687.00	604,448.00	-20.8%
6) Capital Outlay		6000-6999	35,000.00	6,000.00	41,000.00	45,855.00	0.00	45,855.00	11.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	25,000.00	49,428.00	24,428.00	25,000.00	49,428.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,724.00)	31,724.00	0.00	(21,947.00)	21,947.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,462,008.00	1,487,463.00	2,949,471.00	1,576,363.00	1,225,888.00	2,802,249.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			116,939.00	(309,100.00)	(192,161.00)	454,401.00	(213,038.00)	241,363.00	-225.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	58,276.00	0.00	58,276.00	52,722.00	0.00	52,722.00	-9.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(173,658.00)	173,658.00	0.00	(213,038.00)	213,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(115,382.00)	173,658.00	58,276.00	(160,316.00)	213,038.00	52,722.00	-9.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,557.00	(135,442.00)	(133,885.00)	294,085.00	0.00	294,085.00	-319.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,590,517.00	135,442.00	3,725,959.00	3,592,074.00	0.00	3,592,074.00	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,590,517.00	135,442.00	3,725,959.00	3,592,074.00	0.00	3,592,074.00	-3.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,590,517.00	135,442.00	3,725,959.00	3,592,074.00	0.00	3,592,074.00	-3.6%
2) Ending Balance, June 30 (E + F1e)									
			3,592,074.00	0.00	3,592,074.00	3,886,159.00	0.00	3,886,159.00	8.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	500.00	0.00	500.00	-16.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	92,485.00	0.00	92,485.00	92,485.00	0.00	92,485.00	0.0%
OPEB	0000	9760	92,485.00		92,485.00			0.00	
OPEB	0000	9760			0.00	92,485.00		92,485.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	398,000.00	0.00	398,000.00	378,000.00	0.00	378,000.00	-5.0%
Unassigned/Unappropriated Amount		9790	3,100,989.00	0.00	3,100,989.00	3,415,174.00	0.00	3,415,174.00	10.1%
G. ASSETS									
1) Cash									
e) in County Treasury		9110	4,265,757.17	(888,709.57)	3,377,047.60				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	0.00	0.00	0.00				
c) In Revolving Cash Account		9130	600.00	0.00	600.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,307.76	0.00	3,307.76				
4) Due from Grantor Government		9290	0.00	33,259.50	33,259.50				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,269,664.93	(855,450.07)	3,414,214.86				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,299.03	0.00	3,299.03				
2) Due to Grantor Governments		9590	0.00	(44,293.60)	(44,293.60)				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			3,299.03	(44,293.60)	(40,994.57)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			4,266,365.90	(811,156.47)	3,455,209.43				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	915,333.00	0.00	915,333.00	1,366,935.00	0.00	1,366,935.00	49.3%
Education Protection Account State Aid - Current Year		8012	183,496.00	0.00	183,496.00	183,496.00	0.00	183,496.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	601.00	0.00	601.00	601.00	0.00	601.00	0.0%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	63,998.00	0.00	63,998.00	65,368.00	0.00	65,368.00	2.1%
Unsecured Roll Taxes		8042	2,809.00	0.00	2,809.00	2,200.00	0.00	2,200.00	-21.7%
Prior Years' Taxes		8043	50.00	0.00	50.00	100.00	0.00	100.00	100.0%
Supplemental Taxes		8044	630.00	0.00	630.00	500.00	0.00	500.00	-20.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,166,917.00	0.00	1,166,917.00	1,619,200.00	0.00	1,619,200.00	38.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,166,917.00	0.00	1,166,917.00	1,619,200.00	0.00	1,619,200.00	38.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	111,950.00	111,950.00	0.00	111,950.00	111,950.00	0.0%
Special Education Discretionary Grants		8182	0.00	25,789.00	25,789.00	0.00	25,789.00	25,789.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3160, 3162, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	22,103.00	22,103.00	0.00	22,103.00	22,103.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	159,842.00	159,842.00	0.00	159,842.00	159,842.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		520,606.00	520,606.00		569,550.00	569,550.00	9.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,500.00	0.00	3,500.00	3,500.00	0.00	3,500.00	0.0%
Lottery - Unrestricted end Instructional Materials		8560	3,330.00	1,300.00	4,630.00	3,064.00	1,300.00	4,364.00	-5.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6660, 6685, 6690, 6695	8590		75,000.00	75,000.00		75,000.00	75,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	200.00	417,115.00	417,315.00	0.00	202,656.00	202,656.00	-51.4%
TOTAL, OTHER STATE REVENUE			7,030.00	1,014,021.00	1,021,051.00	6,564.00	848,506.00	855,070.00	-16.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	0.00	368,000.00	368,000.00	0.00	368,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,000.00	4,500.00	11,500.00	7,000.00	4,500.00	11,500.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			405,000.00	4,500.00	409,500.00	405,000.00	4,500.00	409,500.00	0.0%
TOTAL, REVENUES			1,578,947.00	1,178,363.00	2,757,310.00	2,030,764.00	1,012,848.00	3,043,612.00	10.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	123,280.00	280,722.00	404,002.00	155,307.00	230,562.00	385,869.00	-4.5%
Certificated Pupil Support Salaries		1200	2,000.00	50,489.00	52,489.00	0.00	37,716.00	37,716.00	-28.1%
Certificated Supervisors' and Administrators' Salaries		1300	150,929.00	63,426.00	214,355.00	158,258.00	68,840.00	226,098.00	5.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			276,209.00	394,637.00	670,846.00	311,565.00	336,138.00	649,703.00	-3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	10,651.00	147,554.00	158,205.00	14,646.00	162,136.00	176,782.00	11.7%
Classified Support Salaries		2200	31,207.00	59,097.00	90,304.00	37,655.00	53,670.00	91,325.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	131,226.00	25,000.00	156,229.00	145,982.00	25,000.00	170,982.00	9.4%
Clerical, Technical and Office Salaries		2400	180,794.00	500.00	181,294.00	217,922.00	500.00	218,422.00	20.5%
Other Classified Salaries		2900	0.00	19,752.00	19,752.00	0.00	20,520.00	20,520.00	3.9%
TOTAL, CLASSIFIED SALARIES			353,878.00	251,903.00	605,781.00	416,205.00	261,826.00	678,031.00	11.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	47,502.00	131,754.00	179,256.00	59,510.00	131,304.00	190,814.00	6.4%
PERS		3201-3202	86,712.00	45,080.00	131,792.00	109,113.00	54,823.00	163,936.00	24.4%
QASDI/Medicare/Alternative		3301-3302	30,855.00	24,698.00	55,551.00	38,046.00	26,795.00	64,841.00	16.7%
Health and Welfare Benefits		3401-3402	157,167.00	102,004.00	259,171.00	149,060.00	65,962.00	215,022.00	-17.0%
Unemployment Insurance		3501-3502	3,227.00	3,813.00	7,040.00	3,716.00	3,003.00	6,719.00	-4.6%
Workers' Compensation		3601-3602	21,905.00	22,898.00	44,801.00	25,798.00	21,304.00	47,102.00	5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,689.00	0.00	15,689.00	15,689.00	0.00	15,689.00	0.0%
TOTAL, EMPLOYEE BENEFITS			363,057.00	330,243.00	693,300.00	400,932.00	303,191.00	704,123.00	1.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	4,773.00	4,773.00	0.00	1,300.00	1,300.00	-72.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	35,588.00	56,733.00	92,321.00	11,350.00	48,297.00	59,647.00	-35.4%
Noncapitalized Equipment		4400	9,287.00	19,809.00	29,096.00	3,214.00	6,500.00	9,714.00	-66.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, BOOKS AND SUPPLIES			44,875.00	81,315.00	126,190.00	14,564.00	56,097.00	70,661.00	-44.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
Travel and Conferences		5200	5,455.00	54,903.00	60,358.00	7,472.00	8,476.00	15,948.00	-73.6%
Dues and Memberships		5300	17,035.00	2,023.00	19,058.00	18,000.00	1,847.00	19,847.00	4.1%
Insurance		5400 - 5450	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,500.00	14,500.00	7,000.00	7,500.00	14,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,500.00	2,500.00	1,500.00	1,500.00	3,000.00	20.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	355,795.00	241,715.00	597,510.00	339,289.00	144,364.00	483,653.00	-19.1%
Communications		5900	10,000.00	4,000.00	14,000.00	11,500.00	1,000.00	12,500.00	-10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			396,285.00	366,641.00	762,926.00	384,761.00	219,687.00	604,448.00	-20.8%
CAPITAL OUTLAY									
Lend		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	6,000.00	26,000.00	20,000.00	0.00	20,000.00	-23.1%
Equipment Replacement		6500	15,000.00	0.00	15,000.00	25,855.00	0.00	25,855.00	72.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	6,000.00	41,000.00	45,855.00	0.00	45,855.00	11.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Alliance Agreements		7110	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
Stele Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	24,428.00	0.00	24,428.00	24,426.00	0.00	24,426.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/JP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,428.00	25,000.00	49,428.00	24,426.00	25,000.00	49,426.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(31,724.00)	31,724.00	0.00	(21,947.00)	21,947.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(31,724.00)	31,724.00	0.00	(21,947.00)	21,947.00	0.00	0.0%
TOTAL, EXPENDITURES			1,462,008.00	1,487,463.00	2,949,471.00	1,576,363.00	1,225,886.00	2,602,249.00	-5.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		6912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	56,276.00	0.00	56,276.00	62,722.00	0.00	52,722.00	-9.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(a) TOTAL, INTERFUND TRANSFERS IN			58,276.00	0.00	58,276.00	52,722.00	0.00	52,722.00	-9.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8990	(173,658.00)	173,658.00	0.00	(213,038.00)	213,038.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(173,658.00)	173,658.00	0.00	(213,038.00)	213,038.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (e - b + c - d + e)			(115,382.00)	173,658.00	58,276.00	(160,316.00)	213,038.00	52,722.00	-9.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,166,917.00	0.00	1,166,917.00	1,619,200.00	0.00	1,619,200.00	38.8%
2) Federal Revenue		8100-8299	0.00	159,842.00	159,842.00	0.00	159,842.00	159,842.00	0.0%
3) Other State Revenue		8300-8599	7,030.00	1,014,021.00	1,021,051.00	6,564.00	848,506.00	855,070.00	-16.3%
4) Other Local Revenue		8600-8799	405,000.00	4,500.00	409,500.00	405,000.00	4,500.00	409,500.00	0.0%
5) TOTAL, REVENUES			1,578,947.00	1,178,363.00	2,757,310.00	2,030,764.00	1,012,848.00	3,043,612.00	10.4%
B. EXPENDITURES (Objects 1000-7899)									
1) Instruction	1000-1999		231,547.00	866,430.00	1,097,977.00	279,164.00	792,602.00	1,071,766.00	-2.4%
2) Instruction - Related Services	2000-2999		200,202.00	184,492.00	384,694.00	201,558.00	150,176.00	351,734.00	-8.6%
3) Pupil Services	3000-3999		131,464.00	198,584.00	330,048.00	140,958.00	84,124.00	225,082.00	-31.8%
4) Ancillary Services	4000-4999		0.00	25,444.00	25,444.00	0.00	23,598.00	23,598.00	-7.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		854,982.00	152,345.00	1,007,327.00	899,226.00	115,761.00	1,014,987.00	0.8%
8) Plant Services	8000-8999		19,385.00	35,168.00	54,553.00	31,029.00	34,625.00	65,654.00	20.3%
9) Other Outgo	9000-9999	Except 7600-7699	24,428.00	25,000.00	49,428.00	24,428.00	25,000.00	49,428.00	0.0%
10) TOTAL, EXPENDITURES			1,462,008.00	1,487,463.00	2,949,471.00	1,576,363.00	1,225,886.00	2,802,249.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			116,939.00	(309,100.00)	(192,161.00)	454,401.00	(213,038.00)	241,363.00	-225.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	58,276.00	0.00	58,276.00	52,722.00	0.00	52,722.00	-9.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(173,658.00)	173,658.00	0.00	(213,038.00)	213,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(115,382.00)	173,658.00	58,276.00	(160,316.00)	213,038.00	52,722.00	-9.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,557.00	(135,442.00)	(133,885.00)	294,085.00	0.00	294,085.00	-319.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,590,517.00	135,442.00	3,725,959.00	3,592,074.00	0.00	3,592,074.00	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,590,517.00	135,442.00	3,725,959.00	3,592,074.00	0.00	3,592,074.00	-3.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,590,517.00	135,442.00	3,725,959.00	3,592,074.00	0.00	3,592,074.00	-3.6%
2) Ending Balance, June 30 (E + F1e)			3,592,074.00	0.00	3,592,074.00	3,886,159.00	0.00	3,886,159.00	8.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	500.00	0.00	500.00	-16.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	92,485.00	0.00	92,485.00	92,485.00	0.00	92,485.00	0.0%
OPEB	0000	9760	92,485.00		92,485.00			0.00	
OPEB	0000	9760			0.00	92,485.00		92,485.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	398,000.00	0.00	398,000.00	378,000.00	0.00	378,000.00	-5.0%
Unassigned/Unappropriated Amount		9790	3,100,988.00	0.00	3,100,988.00	3,415,174.00	0.00	3,415,174.00	10.1%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,025.00	31,025.00	0.0%
3) Other State Revenue		8300-8599	286,039.00	306,200.00	7.0%
4) Other Local Revenue		8600-8799	2,700.00	0.00	-100.0%
5) TOTAL, REVENUES			319,764.00	337,225.00	5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	177,514.00	115,066.00	-35.2%
2) Classified Salaries		2000-2999	30,843.00	32,809.00	6.4%
3) Employee Benefits		3000-3999	68,197.00	76,107.00	11.6%
4) Books and Supplies		4000-4999	63,357.00	26,467.00	-58.2%
5) Services and Other Operating Expenditures		5000-5999	40,900.00	41,000.00	0.2%
6) Capital Outlay		6000-6999	49,064.00	39,054.00	-20.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		73007399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			429,875.00	330,503.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,111.00)	6,722.00	-106.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,276.00	6,722.00	-45.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,276.00)	(6,722.00)	-45.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(122,387.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,387.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,387.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,387.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	165,857.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	23,776.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			189,633.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			169,633.44		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,025.00	31,025.00	0.0%
TOTAL, FEDERAL REVENUE			31,025.00	31,025.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
Adult Education Program	6391	8590	280,839.00	301,000.00	7.2%
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.0%
TOTAL, OTHER STATE REVENUE			286,039.00	306,200.00	7.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,700.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,700.00	0.00	-100.0%
TOTAL, REVENUES			319,764.00	337,225.00	5.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	73,755.00	4,500.00	-93.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,759.00	110,566.00	6.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			177,514.00	115,066.00	-35.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,842.00	2,000.00	-29.6%
Classified Support Salaries		2200	1,326.00	3,415.00	157.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,675.00	27,394.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,843.00	32,809.00	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,575.00	27,178.00	-21.4%
PERS		3201-3202	7,066.00	8,173.00	15.7%
OASDI/Medicare/Alternative		3301-3302	5,175.00	4,178.00	-19.3%
Health and Welfare Benefits		3401-3402	12,893.00	30,555.00	137.0%
Unemployment Insurance		3501-3502	1,042.00	740.00	-29.0%
Workers' Compensation		3601-3602	7,446.00	5,283.00	-29.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			68,197.00	76,107.00	11.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,500.00	3,000.00	-53.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,136.00	18,467.00	-51.6%
Noncapitalized Equipment		4400	18,721.00	5,000.00	-73.3%
TOTAL, BOOKS AND SUPPLIES			63,357.00	26,467.00	-58.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	7,500.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,200.00	4,200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,600.00	2,600.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,600.00	23,600.00	0.0%
Communications		5900	1,500.00	1,600.00	6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,900.00	41,000.00	0.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,500.00	34,054.00	423.9%
Equipment		6400	42,584.00	5,000.00	-88.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			49,084.00	39,054.00	-20.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			429,875.00	330,503.00	-23.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,276.00	6,722.00	-45.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,276.00	6,722.00	-45.2%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,276.00)	(6,722.00)	-45.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,025.00	31,025.00	0.0%
3) Other State Revenue		8300-8599	286,039.00	306,200.00	7.0%
4) Other Local Revenue		8600-8799	2,700.00	0.00	-100.0%
5) TOTAL, REVENUES			319,764.00	337,225.00	5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		220,737.00	65,931.00	-70.1%
2) Instruction - Related Services	2000-2999		192,053.00	218,036.00	13.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,085.00	46,536.00	172.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			429,875.00	330,503.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(110,111.00)	6,722.00	-106.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,276.00	6,722.00	-45.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,276.00)	(6,722.00)	-45.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(122,387.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,387.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,387.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,387.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	308,000.00	308,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			308,000.00	308,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	262,000.00	262,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			262,000.00	262,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,000.00	46,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	46,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(46,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	46,000.00	46,000.00	0.0%
Pass-Through Revenues from Federal Sources		8287	262,000.00	262,000.00	0.0%
TOTAL, FEDERAL REVENUE			308,000.00	308,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			308,000.00	308,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	262,000.00	262,000.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			262,000.00	262,000.00	0.0%
TOTAL, EXPENDITURES			262,000.00	262,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	46,000.00	46,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	46,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	308,000.00	308,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			308,000.00	308,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	262,000.00	262,000.00	0.0%
10) TOTAL, EXPENDITURES			262,000.00	262,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,000.00	46,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
e) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	46,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(46,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9769	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	396.18	396.18	396.18	396.18	396.18	396.18
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	396.18	396.18	396.18	396.18	396.18	396.18
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	2.12	2.12	2.12
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.27	12.27	12.27	12.27	12.27	12.27
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	14.39	14.39	14.39

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	410.57	410.57	410.57
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	.01	.01	.01	.01	.01	.01
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	.01	.01	.01	.01	.01	.01
2. District Funded County Program ADA						
a. County Community Schools	396.18	396.18	396.18	396.18	396.18	396.18
b. Special Education-Special Day Class	3.46	3.46	3.46	3.46	3.46	3.46
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]	12.53	12.53	12.53	12.53	12.53	12.53
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	412.17	412.17	412.17	412.17	412.17	412.17
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	412.18	412.18	412.18	412.18	412.18	412.18
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	15.99	15.99	15.99	15.99	15.99	15.99
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,800.00		19,800.00			19,800.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	19,800.00	0.00	19,800.00	0.00	0.00	19,800.00
Capital assets being depreciated:						
Land Improvements	25,516.00		25,516.00			25,516.00
Buildings	921,136.38		921,136.38			921,136.38
Equipment	350,736.99		350,736.99			350,736.99
Total capital assets being depreciated	1,297,389.37	0.00	1,297,389.37	0.00	0.00	1,297,389.37
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(285,057.00)		(285,057.00)		10,485.00	(295,542.00)
Equipment	(253,982.00)		(253,982.00)		10,157.00	(264,139.00)
Total accumulated depreciation	(539,039.00)	0.00	(539,039.00)	0.00	20,642.00	(559,681.00)
Total capital assets being depreciated, net excluding lease assets	758,350.37	0.00	758,350.37	0.00	20,642.00	737,708.37
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	778,150.37	0.00	778,150.37	0.00	20,642.00	757,508.37
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			3,585,507.00	3,423,007.00	3,645,007.00	3,679,797.46	3,467,797.46	3,530,797.46	3,590,797.46	4,093,770.33
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			405,000.00	195,000.00	130,000.00	130,000.00	195,000.00	130,000.00	130,000.00
Property Taxes	8020-8079							45,000.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299					15,000.00	25,000.00		10,000.00	
Other State Revenue	8300-8599				110,000.00	15,000.00	60,000.00	30,000.00	155,000.00	10,000.00
Other Local Revenue	8600-8799		10,000.00	5,000.00	7,000.00	3,000.00		5,000.00	300,000.00	10,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			10,000.00	410,000.00	312,000.00	163,000.00	215,000.00	275,000.00	595,000.00	150,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		25,000.00	22,000.00	50,000.00	60,000.00	50,000.00	75,000.00	70,000.00	75,000.00
Classified Salaries	2000-2999		30,000.00	30,000.00	50,000.00	50,000.00	45,000.00	75,000.00	65,000.00	75,000.00
Employee Benefits	3000-3999		45,000.00	50,000.00	50,000.00	50,000.00	50,000.00	65,000.00	55,000.00	55,000.00
Books and Supplies	4000-4999			1,000.00	1,000.00	5,000.00	7,000.00	10,000.00	1,000.00	5,000.00
Services	5000-5999		75,000.00	75,000.00	125,000.00	125,000.00	75,000.00	40,000.00	10,000.00	50,000.00
Capital Outlay	6000-6599							25,000.00		
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			175,000.00	178,000.00	276,000.00	290,000.00	227,000.00	290,000.00	201,000.00	260,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(600.00)								
Accounts Receivable	9200-9299	(928,104.21)	2,500.00	15,000.00	25,000.00	10,000.00	75,000.00	75,000.00	125,000.00	165,000.00
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(928,704.21)	2,500.00	15,000.00	25,000.00	10,000.00	75,000.00	75,000.00	125,000.00	165,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(51,209.54)		25,000.00	26,209.54					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(111,027.13)				95,000.00			16,027.13	
Deferred Inflows of Resources	9690									
SUBTOTAL		(162,236.67)	0.00	25,000.00	26,209.54	95,000.00	0.00	0.00	16,027.13	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(766,467.54)	2,500.00	(10,000.00)	(1,209.54)	(85,000.00)	75,000.00	75,000.00	108,972.87	165,000.00
E. NET INCREASE/DECREASE (B - C + D)			(162,500.00)	222,000.00	34,790.46	(212,000.00)	63,000.00	60,000.00	502,972.87	55,000.00
F. ENDING CASH (A + E)			3,423,007.00	3,645,007.00	3,679,797.46	3,467,797.46	3,530,797.46	3,590,797.46	4,093,770.33	4,148,770.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,148,770.33	4,403,770.33	4,627,539.33	4,707,027.33				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		130,000.00		105,431.00		0.00		1,550,431.00	1,550,431.00
Property Taxes	8020-8079			23,769.00					68,769.00	68,769.00
Miscellaneous Funds	8080-8099								0.00	0.00
Federal Revenue	8100-8299		45,000.00		64,842.00				159,842.00	159,842.00
Other State Revenue	8300-8599		85,000.00	325,000.00	65,070.00				855,070.00	855,070.00
Other Local Revenue	8600-8799		25,000.00			44,500.00			409,500.00	409,500.00
Interfund Transfers In	8910-8929					52,722.00			52,722.00	52,722.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			285,000.00	348,769.00	235,343.00	97,222.00	0.00	0.00	3,096,334.00	3,096,334.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		75,000.00	60,000.00	60,000.00	27,703.00	0.00		649,703.00	649,703.00
Classified Salaries	2000-2999		65,000.00	60,000.00	65,000.00	68,031.00			678,031.00	678,031.00
Employee Benefits	3000-3999		60,000.00	50,000.00	55,000.00	119,123.00			704,123.00	704,123.00
Books and Supplies	4000-4999		5,000.00	10,000.00	25,000.00	661.00			70,661.00	70,661.00
Services	5000-5999		10,000.00	5,000.00	5,000.00	9,448.00			604,448.00	604,448.00
Capital Outlay	6000-6599				20,855.00				45,855.00	45,855.00
Other Outgo	7000-7499					49,428.00			49,428.00	49,428.00
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			215,000.00	185,000.00	230,855.00	274,394.00	0.00	0.00	2,802,249.00	2,802,249.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(600.00)				600.00			600.00	
Accounts Receivable	9200-9299	(928,104.21)	185,000.00	60,000.00	75,000.00	115,604.21			928,104.21	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		(928,704.21)	185,000.00	60,000.00	75,000.00	116,204.21	0.00	0.00	928,704.21	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(51,209.54)							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	
SUBTOTAL		(162,236.67)	0.00	0.00	0.00	0.00	0.00	0.00	162,236.67	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		(766,467.54)	185,000.00	60,000.00	75,000.00	116,204.21	0.00	0.00	766,467.54	
E. NET INCREASE/DECREASE (B - C + D)			255,000.00	223,769.00	79,488.00	(60,967.79)	0.00	0.00	1,060,552.54	294,085.00
F. ENDING CASH (A + E)			4,403,770.33	4,627,539.33	4,707,027.33	4,646,059.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									4,646,059.54	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54				
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	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
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	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	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	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)			4,646,059.54	4,646,059.54	4,646,059.54	4,646,059.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									4,646,059.54	

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: Sierra COE, Loyalton, CA
Date: May 10, 2022
Time: 6:00 p.m.

Adoption Date: June 21, 2022

Signed: _____
Clerk/Secretary of
the County Board
(Original signature
required)

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

Superintendent's Name: James Berardi
Chief Business Official's Name: Nona Griesert
CBO's Title: Director of Business
Services/CBO
CBO's Telephone: (530) 993-1660, x-120

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X

4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi year) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
	Pensions	<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	

		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X		
			X		
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X	
			Jun 21, 2022		
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X	
ADDITIONAL FISCAL INDICATORS				No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget 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	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X		
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X		
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget 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		
ADDITIONAL FISCAL INDICATORS (continued)				No	Yes
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		

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public
Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

	Total liabilities actuarially determined:	\$ _____
	Less: Amount of total liabilities reserved in budget:	\$ _____
	Estimated accrued but unfunded liabilities:	\$ 0.00

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

Northeastern JPA & Tricounty Schools Insurance

This county office of education is not self-insured for workers' compensation claims.

Signed _____

Date of Meeting: Jun 21, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

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

2022-23 Budget, July 1
Schedule of Long-Term Liabilities
DEBT - Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	103,374.00		103,374.00			103,374.00	
Total/Net OPEB Liability	92,485.00		92,485.00			92,485.00	
Compensated Absences Payable	14,620.93		14,620.93	11,848.99		26,469.92	
Governmental activities long-term liabilities	210,479.93	0.00	210,479.93	11,848.99	0.00	222,328.92	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,949,471.00
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 except 6600, 6910	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, 9200	7699, 7651	0.00
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)				2,336,311.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				.01
B. Expenditures per ADA (Line I.E divided by Line II.A)				233,631,100.00

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year of official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,507,332.43	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,507,332.43	0.00
B. Required effort (Line A.2 times 90%)	1,356,599.19	0.00
C. Current year expenditures (Line I.E and Line II.B)	2,336,311.00	233,631,100.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/A	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 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. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

N/A

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 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)	68,004.25
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	272,428.13

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)	378,694.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	330,048.00
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)	2,995,430.12

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)

6.82%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)

9.09%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs Incurred in the current year (Part III, Line A8)

204,423.88

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

(22,636.58)

2. Carry-forward adjustment amount deferred from prior year(s), if any

(19,726.54)

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.14%) times Part III, Line B19); zero if negative

68,004.25

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

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

68,004.25

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation:

not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward

adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward

adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

68,004.25

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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	36,536.00	964.00	2.64%
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	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	14,957.00		3,473.00	18,430.00
2. State Lottery Revenue	8560	3,330.00		1,300.00	4,630.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		18,287.00	0.00	4,773.00	23,060.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	18,287.00		4,773.00	23,060.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		18,287.00	0.00	4,773.00	23,060.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,619,200.00	5.38%	1,706,313.00	4.02%	1,774,907.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,564.00	0.00%	6,564.00	0.00%	6,564.00
4. Other Local Revenues	8600-8799	405,000.00	0.00%	405,000.00	0.00%	405,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,722.00	0.00%	52,722.00	-61.44%	20,331.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(213,038.00)	4.61%	(222,865.00)	3.71%	(231,130.00)
6. Total (Sum lines A1 thru A5c)		1,870,448.00	4.13%	1,947,734.00	1.43%	1,975,672.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				311,565.00		317,559.00
b. Step & Column Adjustment				5,994.00		6,197.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	311,565.00	1.92%	317,559.00	1.95%	323,756.00
2. Classified Salaries						
a. Base Salaries				416,205.00		423,318.00
b. Step & Column Adjustment				7,113.00		7,548.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	416,205.00	1.71%	423,318.00	1.78%	430,866.00
3. Employee Benefits	3000-3999	400,932.00	1.04%	405,090.00	0.44%	406,877.00
4. Books and Supplies	4000-4999	14,564.00	0.00%	14,564.00	0.00%	14,564.00
5. Services and Other Operating Expenditures	5000-5999	384,761.00	0.00%	384,761.00	0.00%	384,761.00
6. Capital Outlay	6000-6999	45,855.00	0.00%	45,855.00	0.00%	45,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,947.00)	0.00%	(21,947.00)	0.00%	(21,947.00)
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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)		1,576,363.00	1.10%	1,593,628.00	0.97%	1,609,160.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		294,085.00		354,106.00		366,512.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,592,074.00		3,886,159.00		4,240,265.00
2. Ending Fund Balance (Sum lines C and D1)		3,886,159.00		4,240,265.00		4,606,777.00
3. Components of Ending Fund Balance						
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	378,000.00		378,000.00		378,000.00
2. Unassigned/Unappropriated	9790	3,415,174.00		3,769,280.00		4,135,792.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,886,159.00		4,240,265.00		4,606,777.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	378,000.00		378,000.00		378,000.00
c. Unassigned/Unappropriated	9790	3,415,174.00		3,769,280.00		4,135,792.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,793,174.00		4,147,280.00		4,513,792.00
F. ASSUMPTIONS						

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>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.</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	159,842.00	0.00%	159,842.00	0.00%	159,842.00
3. Other State Revenues	8300-8599	848,506.00	0.00%	848,506.00	0.00%	848,506.00
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	213,038.00	4.61%	222,865.00	3.71%	231,130.00
6. Total (Sum lines A1 thru A5c)		1,225,886.00	0.80%	1,235,713.00	0.67%	1,243,978.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				338,138.00		342,922.00
b. Step & Column Adjustment				4,784.00		4,902.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	338,138.00	1.41%	342,922.00	1.43%	347,824.00
2. Classified Salaries						
a. Base Salaries				261,826.00		264,949.00
b. Step & Column Adjustment				3,123.00		2,723.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	261,826.00	1.19%	264,949.00	1.03%	267,672.00
3. Employee Benefits	3000-3999	303,191.00	0.63%	305,111.00	0.21%	305,751.00
4. Books and Supplies	4000-4999	56,097.00	0.00%	56,097.00	0.00%	56,097.00
5. Services and Other Operating Expenditures	5000-5999	219,687.00	0.00%	219,687.00	0.00%	219,687.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	21,947.00	0.00%	21,947.00	0.00%	21,947.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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)		1,225,886.00	0.80%	1,235,713.00	0.67%	1,243,978.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned						
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>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.</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in						
Columns C and E; current year - Column A - is extracted from Form A, Line B5)		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,619,200.00	5.38%	1,706,313.00	4.02%	1,774,907.00
2. Federal Revenues	8100-8299	159,842.00	0.00%	159,842.00	0.00%	159,842.00
3. Other State Revenues	8300-8599	855,070.00	0.00%	855,070.00	0.00%	855,070.00
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	52,722.00	0.00%	52,722.00	-61.44%	20,331.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,096,334.00	2.81%	3,183,447.00	1.14%	3,219,650.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				649,703.00		660,481.00
b. Step & Column Adjustment				10,778.00		11,099.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	649,703.00	1.66%	660,481.00	1.68%	671,580.00
2. Classified Salaries						
a. Base Salaries				678,031.00		688,267.00
b. Step & Column Adjustment				10,236.00		10,271.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	678,031.00	1.51%	688,267.00	1.49%	698,538.00
3. Employee Benefits	3000-3999	704,123.00	0.86%	710,201.00	0.34%	712,628.00
4. Books and Supplies	4000-4999	70,661.00	0.00%	70,661.00	0.00%	70,661.00
5. Services and Other Operating Expenditures	5000-5999	604,448.00	0.00%	604,448.00	0.00%	604,448.00
6. Capital Outlay	6000-6999	45,855.00	0.00%	45,855.00	0.00%	45,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,802,249.00	0.97%	2,829,341.00	0.84%	2,853,138.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		294,085.00		354,106.00		366,512.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,592,074.00		3,886,159.00		4,240,265.00
2. Ending Fund Balance (Sum lines C and D1)		3,886,159.00		4,240,265.00		4,606,777.00
3. Components of Ending Fund Balance						
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	378,000.00		378,000.00		378,000.00
2. Unassigned/Unappropriated	9790	3,415,174.00		3,769,280.00		4,135,792.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,886,159.00		4,240,265.00		4,606,777.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	378,000.00		378,000.00		378,000.00
c. Unassigned/Unappropriated	9790	3,415,174.00		3,769,280.00		4,135,792.00
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 E1a thru E2c)		3,793,174.00		4,147,280.00		4,513,792.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		135.36%		146.58%		158.20%
F. RECOMMENDED RESERVES						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>1. Special Education Pass-through Exclusions</p> <p>For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):</p> <p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(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)</p> <p style="text-align: right;">0.00</p>						
<p>2. County Office's Total Expenditures and Other Financing Uses</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Line B11, plus line F1b2 if line F1a is No)</p> <p style="text-align: right;">2,802,249.00</p>						
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p> <p style="text-align: right;">2,802,249.00</p>						
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p> <p style="text-align: right;">0.00</p>						
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p> <p style="text-align: right;">2,802,249.00</p>						
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 8 for calculation details)</p> <p style="text-align: right;">5.00%</p>						
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p> <p style="text-align: right;">140,112.45</p>						
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 8 for calculation details)</p> <p style="text-align: right;">75,000.00</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
g. Reserve Standard (Greater of Line F3e or F3f)		140,112.45		141,467.05		142,656.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved by SELPA governance: _____			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sierra County Office of Education (AW00)			0.0%
Sierra-Plumas Joint Unified (AW01)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					58,276.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	12,276.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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				
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	58,276.00	58,276.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					52,722.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	6,722.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE- PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	52,722.00	52,722.00		

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 approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

16

County Office County Operations Grant ADA Standard Percentage Level:

3.00%

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2019-20)	15.99	15.99		N/A	Met
Second Prior Year (2020-21)	16.26	16.26		N/A	Met
First Prior Year (2021-22)	15.99	15.99		N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:

(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

1. **CRITERION: Average Daily Attendance (continued)**

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased

from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School	District Funded	Charter School ADA and Charter School Funded	
	Alternative Education Grant ADA (Form A, Lines B1d and C2d)	County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2019-20)	.01	412.17	15.99	0.00
Second Prior Year (2020-21)	.01	20.43	16.26	0.00
First Prior Year (2021-22)	.01	412.17	15.99	0.00
Historical Average:	.01	281.59	16.08	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2022-23)				
(historical average plus 2%):	.01	287.22	16.40	0.00
1st Subsequent Year (2023-24)				
(historical average plus 4%):	.01	292.85	16.72	0.00
2nd Subsequent Year (2024-25)				
(historical average plus 6%):	.01	298.49	17.04	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School	District Funded	Charter School ADA and Charter School Funded	
	Alternative Education Grant ADA (Form A, Lines B1d and C2d)	County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2022-23)	.01	412.17	15.99	0.00
1st Subsequent Year (2023-24)	.02	412.17	15.99	0.00
2nd Subsequent Year (2024-25)	.02	412.17	15.99	0.00
Status:	Not Met	Not Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

We are a single district county and have no charter schools located within our district boundaries. We are using a conservative approach to projection enrollment and ADA numbers in the current budget year and both out years.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)¹ plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Note: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable.

Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
- Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: At Target

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
I. LCFF Funding	(2021-22)	(2022-23)	(2023-24)	(2024-25)
a. COE funded at Target LCFF				

a1.	COE Operations Grant				
a2.	COE Alternative Education Grant				
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	0.00	0.00	0.00	0.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	15.99	15.99	15.99	15.99
b.	Prior Year ADA (Funded)		15.99	15.99	15.99
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)				
b1.	COLA percentage (if COE is at target)				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)		0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	.01	.01	.02
b.	Prior Year ADA (Funded)		.01	.02
c.	Difference (Step 1a minus Step 1b)		0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	100.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)			
b1.	COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	100.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a.	ADA (Funded) (Form A, line C3f)	0.00	0	
b.	Prior Year ADA (Funded)		0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%

LCFF Revenue Standard (line V-a, plus/minus 1%):

-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
-----------------	-----------------	-----------------

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	68,088.00	68,769.00	69,366.00	70,060.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,166,917.00	1,619,200.00	1,706,313.00	1,774,907.00
County Office's Projected Change in LCFF Revenue:		38.76%	5.38%	4.02%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

2D. 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 change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation
(required if NOT met)

Methodology to calculate current budget year LCFF revenue was changed to a more accurate calculator for budget preparation, the out years were increased as per the proposed COLA for out year projections.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	38.76%	5.38%	4.02%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	33.76% to 43.76%	0.38% to 10.38%	-0.98% to 9.02%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)		Status
	(Form MYP, Lines B1-B3)	Percent Change Over Previous Year	
First Prior Year (2021-22)	1,969,927.00		
Budget Year (2022-23)	2,031,857.00	3.14%	Not Met
1st Subsequent Year (2023-24)	2,058,949.00	1.33%	Met
2nd Subsequent Year (2024-25)	2,082,746.00	1.16%	Met

3C. Comparison of County Office Change In Salaries and Benefits to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Salaries and benefits for the current budget year were increased due to additions to staffing.

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

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	38.76%	5.38%	4.02%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	28.76% to 48.76%	-4.62% to 15.38%	-5.98% to 14.02%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	33.76% to 43.76%	0.38% to 10.38%	-0.98% to 9.02%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2021-22)	159,842.00		
Budget Year (2022-23)	159,842.00	0.00%	Yes
1st Subsequent Year (2023-24)	159,842.00	0.00%	Yes
2nd Subsequent Year (2024-25)	159,842.00	0.00%	No

Explanation:
(required if Yes)

Federal Revenues for current budget year and both out years have been projected flat as no anticipated increase is expected. A conservative approach to budget projections has been utilized.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2021-22)	1,021,051.00		
Budget Year (2022-23)	855,070.00	-16.26%	Yes
1st Subsequent Year (2023-24)	855,070.00	0.00%	Yes
2nd Subsequent Year (2024-25)	855,070.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenues for current budget year and both out years have been projected flat as no anticipated increase is expected. A conservative approach to budget projections has been utilized.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2021-22)	409,500.00		
Budget Year (2022-23)	409,500.00	0.00%	Yes
1st Subsequent Year (2023-24)	409,500.00	0.00%	Yes
2nd Subsequent Year (2024-25)	409,500.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenues for current budget year and both out years have been projected flat as no anticipated increase is expected. A conservative approach to budget projections has been utilized.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2021-22)	126,190.00		
Budget Year (2022-23)	70,661.00	-44.00%	Yes
1st Subsequent Year (2023-24)	70,661.00	0.00%	Yes
2nd Subsequent Year (2024-25)	70,661.00	0.00%	No

Explanation:
(required if Yes)

Expenditures for Books and Supplies that were from one time funding sources received in the first prior year have been removed from the current budget and both out years that were a result of revenues that are not anticipated to continue.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2021-22)	762,926.00		
Budget Year (2022-23)	604,448.00	-20.77%	Yes
1st Subsequent Year (2023-24)	604,448.00	0.00%	Yes
2nd Subsequent Year (2024-25)	604,448.00	0.00%	No

Explanation:
"(required if Yes)"

Expenditures for Services and Other Operating Expenditures that were from one time funding sources received in the first prior year have been removed from the current budget and both out years that were a result of revenues that are not anticipated to continue.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2021-22)	1,590,393.00		
Budget Year (2022-23)	1,424,412.00	-10.44%	Not Met
1st Subsequent Year (2023-24)	1,424,412.00	0.00%	Met
2nd Subsequent Year (2024-25)	1,424,412.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2021-22)	889,116.00		
Budget Year (2022-23)	675,109.00	-24.07%	Not Met
1st Subsequent Year (2023-24)	675,109.00	0.00%	Met
2nd Subsequent Year (2024-25)	675,109.00	0.00%	Met

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

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

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

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

Federal Revenues for current budget year and both out years have been projected flat as no anticipated increase is expected. A conservative approach to budget projections has been utilized.

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

Other State Revenues for current budget year and both out years have been projected flat as no anticipated increase is expected. A conservative approach to budget projections has been utilized.

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

Other Local Revenues for current budget year and both out years have been projected flat as no anticipated increase is expected. A conservative approach to budget projections has been utilized.

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget 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 4B above and will also display in explanation box below.

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

Expenditures for Books and Supplies that were from one time funding sources received in the first prior year have been removed from the current budget and both out years that were a result of revenues that are not anticipated to continue.

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

Expenditures for Services and Other Operating Expenditures that were from one time funding sources received in the first prior year have been removed from the current budget and both out years that were a result of revenues that are not anticipated to continue.

5. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Budgeted Unrestricted Expenditures and Other Financing Uses	3% Required	Budgeted Contribution
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	(Form 01, Resources 0000-1999, Objects 1000-7999)	Minimum Contribution (Unrestricted Budget times 3%)	to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	1,576,363.00	47,290.89	0.00	Not Met

¹ Fund 01, Resource 8150, Objects
8900-8999

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

X	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)
<p>Explanation: (required if NOT met and Other is marked)</p>	

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	207,000.00	285,000.00	398,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,529,524.02	3,212,432.20	3,100,989.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,736,524.02	3,497,432.20	3,498,989.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,074,276.02	2,104,192.33	2,949,471.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses			

(Line 2a plus Line 2b)	2,074,276.02	2,104,192.33	2,949,471.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	131.90%	166.20%	118.60%

County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	44.00%	55.40%	39.50%
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¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	392,387.95	1,015,882.70	N/A	Met
Second Prior Year (2020-21)	709,544.18	1,040,688.24	N/A	Met
First Prior Year (2021-22)	1,557.00	1,462,008.00	N/A	Met
Budget Year (2022-23) (Information only)	294,085.00	1,576,363.00		

6C. 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 two or more of the three prior years.

Explanation:
(required if NOT met)

7. **CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²
1.7%	0 to \$6,637,999

1.3%	\$6,638,000	to
		\$16,595,999
1.0%	\$16,596,000	to
		\$74,682,000
0.7%	\$74,682,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:
County Office's Fund Balance Standard Percentage Level:

2,802,249.00
1.70%

7A. 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 MYP 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; Budget Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance 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):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223):

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00		

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	2,231,194.00	2,488,585.07	N/A	Met
Second Prior Year (2020-21)	2,273,770.00	2,880,973.02	N/A	Met
First Prior Year (2021-22)	2,619,597.00	3,590,517.00	N/A	Met
Budget Year (2022-23) (Information only)	3592074.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	2,802,249.00	2,829,341.00	2,853,138.00
County Office's Reserve Standard Percentage Level:	5.00%	5.00%	5.00%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	2,802,249.00	2,829,341.00	2,853,138.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	2,802,249.00	2,829,341.00	2,853,138.00
4. Reserve Standard Percentage Level	5.00%	5.00%	5.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	140,112.45	141,467.05	142,656.90
6. Reserve Standard - by Amount (From percentage level chart above)	75,000.00	75,000.00	75,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	140,112.45	141,467.05	142,656.90

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	378,000.00	378,000.00	378,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,415,174.00	3,769,280.00	4,135,792.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	3,793,174.00	4,147,280.00	4,513,792.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	135.36%	146.58%	158.20%
County Office's Reserve Standard (Section 8A, Line 7):	140,112.45	141,467.05	142,656.90
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget 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)?

No

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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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 budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard:	-10.0% to +10.0% or -\$20,000 to +\$20,000
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S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(173,658.00)			
Budget Year (2022-23)	(213,038.00)	39,380.00	22.7%	Not Met
1st Subsequent Year (2023-24)	(222,865.00)	9,827.00	4.6%	Met
2nd Subsequent Year (2024-25)	(231,130.00)	8,265.00	3.7%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2021-22)	58,276.00			
Budget Year (2022-23)	52,722.00	(5,554.00)	(9.5%)	Met
1st Subsequent Year (2023-24)	52,722.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	20,331.00	(32,391.00)	(61.4%)	Not Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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:

The one time awards received for COVID relief from Federal and State sources have helped the County pay

(required if NOT met)

1b.

NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

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

1c.

MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d.

NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

2.

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	1	General Fund, Unrestricted			26,469

Other Long-term Commitments (do not include OPEB):

--	--	--	--	--

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

	Self-Insurance Fund	Government Fund
	0	92485

4. OPEB Liabilities

a. Total OPEB liability

103,374.00

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

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

103,374.00

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.

Jun 30, 2018

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	13,703.00	13,703.00	13,703.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	70,144.00	52,608.00	35,072.00
d. Number of retirees receiving OPEB benefits	4.00	3.00	2.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 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 7A) (If No, skip items 2-4)"

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

3 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4 Self-Insurance Contributions

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	5.50	5.50	5.50	5.50

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

Dec 13, 2021

3. Period covered by the agreement:

Begin Date: Jul 01, 2021 End Date: Jun 30, 2023

4. Salary settlement:

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

0	0	0
---	---	---

% change in salary schedule from prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

43361	0	0
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% change in salary schedule from prior year (may enter text, such as "Reopener")

6.6%	0.0%	0.0%
------	------	------

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

General Fund Unrestricted and restricted source as per staff assignment.

Negotiations Not Settled

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
6. Amount included for any tentative salary schedule increases	0	0	0

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

- Are costs of H&W benefit changes included in the budget 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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	122561	122561	122561
3. Percent of H&W cost paid by employer	62.0%	62.0%	62.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	13751	14265	14779
3. Percent change in step & column over prior year	4.0%	4.0%	4.0%

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified (non-management) FTE positions	10.1	11.8	11.8	11.8

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

Dec 13, 2021

3. Period covered by the agreement:

Begin Date:	Jul 01, 2021	End Date:	Jun 30, 2023
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4. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

0	0	0
0.0%		

or

Multiyear Agreement

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

6714	0	0
6.6%	0.0%	0.0%

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

General Fund unrestricted and restricted sources as per staff assignment.

Negotiations Not Settled

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

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

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

1. Are costs of H&W benefit changes included in the budget 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

Yes	Yes	Yes
21965	21965	21965
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
21293	21293	21293
4.0%	4.0%	4.0%

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

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

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes	Yes
7251	0	0	0
6.6%	0.0%	0.0%	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

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
87680	87680	87680
91.0%	91.0%	91.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
32218	19251	19251

3. Percent change in step & column over prior year

6.0%	4.0%	4.0%
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Management/Supervisor/Confidential

Other Benefits (mleage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 21, 2022

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?
- A2. Is the system of personnel position control independent from the pay roll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?
- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent 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 CDE)

No
Yes
No
No
No
No
No

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

N/A

End of County Office Budget Criteria and Standards Review

SIERRA COUNTY OFFICE OF EDUCATION
RESOLUTION NO. 22-007C
Changing Bank Account Authorized Signatory

WHEREAS, it is the responsibility of the Governing Board to designate account signers to assure financial accountability of the District;

RESOLVED THAT the Governing Board of the Sierra County Office of Education authorizes the removal of the account signer from the following checking accounts:

Accounts Payable	8351567105:	Merrill Grant and Allen Wright
Payroll	8351567113:	Merrill Grant and Allen Wright

RESOLVED THAT the Governing Board of the Sierra County Office of Education authorized to add account signers as follows

Accounts Payable	8351567105:	James Berardi and Nicole Stannard
Payroll	8351567113:	James Berardi and Nicole Stannard

RESOLVED THAT the Sierra County Office of Education Governing Board authorizes all checks to be signed by two signers and have at least three authorized signers on each bank account.

RESOLVED THAT the Sierra County Office of Education Governing Board authorizes the following Wells Fargo Bank accounts signers:

Sierra County Office of Education Accounts Payable Account 8351567105: James Berardi, Superintendent;
Nicole Stannard, Sierra County Office of Education Board Member

Sierra County Office of Education Payroll Account 8351567113: James Berardi, Superintendent; Nicole Stannard,
Sierra County Office of Education Board Member

NOW, THEREFORE, BE IT RESOLVED THAT this Resolution 22-007C shall be in effect June 21, 2022, until superseded, revoked or otherwise nullified.

PASSED AND ADOPTED at a regular meeting of the Sierra County Office of Education Governing Board held on June 21, 2022, by the following vote:

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

Patty Hall, Clerk

CSBA POLICY GUIDE SHEET – June 21, 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 4030 - Nondiscrimination in Employment

Policy updated to reflect **NEW LAW (SB 331, 2021)** which makes unlawful a district's use of a nondisparagement agreement or other document that would deny an employee the right to disclose information about unlawful acts in the workplace, in exchange for a raise or bonus, with respect to any complaint or claim that involves workplace harassment or discrimination, not just those relating to sexual harassment or sexual assault. Policy also updated to reflect **NEW LAW (SB 807, 2021)** that makes it an unlawful employment practice for an employer to fail to maintain certain records in accordance with law, particularly when a workplace discrimination or harassment complaint has been filed with the California Department of Fair Employment and Housing.

Exhibit(1) 4112.9/4212.9/4312.9 - Employee Notifications

Exhibit updated to add employee notifications related to (1) receipt of written notification that minor student has committed a felony or misdemeanor involving specified offenses; (2) duties of the district liaison for homeless students; (3) termination of services of certificated permanent or probationary employee when, during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies, the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent; (4) receipt of transfer student record regarding acts that resulted in suspension or expulsion; and (5) disclosure of document identifying an employee who is a victim of domestic violence. Exhibit also updated to reflect **NEW LAW (AB 438, 2021)** regarding classified employees who are laid off due to lack of work or lack of funds, and classified employees whose positions must be eliminated due to expiration of a specially funded program.

Board Policy 4141.6/4241.6 - Concerted Action/Work Stoppage

Policy updated to reflect **NEW LAW (AB 237, 2021)** which prohibits public employers from discontinuing employer contributions for health care or other medical coverage for employees who are participating in an authorized strike, as defined in law.

Administrative Regulation 4141.6/4241.6 - Concerted Action/Work Stoppage

Regulation updated to provide implementation language for **NEW LAW (AB 237, 2021)** which prohibits public employers from discontinuing employer contributions for health care or other medical coverage for employees who are participating in an authorized strike, as defined in law. Updated Regulation includes other consistent changes.

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

Personnel**Policy 4030: Nondiscrimination In Employment**

CSBA NOTE: The following Board policy and accompanying administrative regulation are mandated pursuant to Government Code 11138 and 2 CCR 11023. The California Fair Employment and Housing Act (FEHA) (Government Code 12900-12996) prohibits districts and district employees from harassing or discriminating against employees and job applicants on the basis of actual or perceived race, color, ancestry, national origin, age, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran or military status, sex, sexual orientation, gender, gender identity, or gender expression. Pursuant to Government Code 12940, these protections apply to employees, job applicants, persons who serve in an unpaid internship or other limited-duration program to gain unpaid work experience, volunteers, and independent contractors.

The same or similar protections are available to employees and job applicants under various provisions of federal law, including Title VI of the Civil Rights Act of 1964 (42 USC 2000d-2000d-7), Title VII of the Civil Rights Act of 1964 (42 USC 2000e-2000e-17), Title IX of the Education Amendments of 1972 (20 USC 1681-1688), the Americans with Disabilities Act (42 USC 12101-12213), Section 504 of the Rehabilitation Act of 1973 (29 USC 794), and the Genetic Information Nondiscrimination Act (42 USC 2000ff-2000ff-11).

For policy addressing sexual harassment of and by employees, see BP/AR 4119.11/4219.11/4319.11 - Sexual Harassment.

~~The Governing Board~~~~The Board of Education~~ is determined to provide a safe, positive environment where all district employees are assured of full and equal employment access and opportunities, protection from harassment and intimidation, and freedom from any fear of reprisal or retribution for asserting their employment rights in accordance with law. For purposes of this policy, employees include job applicants, interns, volunteers, and persons who contracted with the district to provide services, as applicable.

No district employee shall be discriminated against or harassed by any coworker, supervisor, manager, or other person with whom the employee comes in contact in the course of employment, on the basis of the employee's actual or perceived race, color, ancestry, national origin, age, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, ~~veteran or military~~ ~~and veteran~~ status, sex, sexual orientation, gender, gender identity, gender expression, or association with a person or group with one or more of these actual or perceived characteristics.

CSBA NOTE: 2 CCR 11028 prohibits inquiry into an employee's immigration status or discrimination on the basis of such status, unless the district provides clear and convincing evidence that it is required to do so in order to comply with federal immigration law. Districts should consult legal counsel as necessary.

The district shall not inquire into any employee's immigration status nor discriminate against an employee on the basis of immigration status, unless there is clear and convincing evidence that ~~the district~~ ~~is necessary~~ required to do so in order to comply with federal immigration law. (2 CCR 11028)

CSBA NOTE: The following items illustrate unlawful discriminatory practices as specified in Government Code 12940. Labor Code 1197.5 prohibits the payment of different wage rates to employees for similar work based on sex, race, or ethnicity and prohibits the use of prior salary history by itself to justify any disparity in compensation under the bona fide factor exception.

Discrimination in employment based on the characteristics listed above is prohibited in all areas of employment and in all employment-related practices, including the following:

1. ~~1.~~ Discrimination in hiringHiring, compensation, terms, conditions, and other privileges of employment
2. ~~2.~~ Taking of ~~an~~ adverse employment ~~action~~,actions such as termination or ~~the~~ denial of employment, promotion, job assignment, or training
3. ~~3.~~ Unwelcome conduct, whether verbal, physical, or visual, that is so severe or pervasive as to adversely affect an employee's employment opportunities; or that has the purpose or effect of unreasonably interfering with the ~~individual's~~employee's work performance or creating an intimidating, hostile, or offensive work environment

CSBA NOTE: Item #4 below lists some, but not all, specific practices prohibited under Government Code 12940 or 2 CCR 11006-11086 in relation to certain protected categories. For example, because "sex" as defined in Government Code 12926 includes pregnancy, childbirth, breastfeeding, or related medical conditions, any of these conditions may be the basis for an employee's sex discrimination claim. As the specific prohibitions are too numerous to list in policy, it is recommended that district legal counsel be consulted when questions arise as to any specific claim.

4. Actions and practices identified as unlawful or discriminatory pursuant to Government Code 12940 or 2 CCR 11006-11086, such as:
 - ~~a.~~ a. Sex discrimination based on an employee's pregnancy, childbirth, breastfeeding, or any related medical condition or on an employee's gender, gender expression, or gender identity, including transgender status
 - ~~b.~~ b. Religious creed discrimination based on an employee's religious belief or observance, including religious dress or grooming practices, or based on the district's failure or refusal to use reasonable means to accommodate an employee's religious belief, observance, or practice which conflicts with an employment requirement
 - ~~c.~~ c. ~~Requirement for a~~Requiring medical or psychological examination of a job applicant; or making an inquiry into whether a job applicant has a mental or physical disability or a medical condition or as to the severity of any such disability or condition, without the showing of a job-related need or business necessity
 - ~~d.a.~~ d. Failure to make reasonable accommodation for the known physical or mental disability of an employee; or to engage in a timely, good faith, interactive process with an employee who has requested such accommodations in order to determine the effective reasonable accommodations, if any, to be provided to the employee

CSBA NOTE: Retaliation against complainants or other participants in the grievance procedures is prohibited by Government Code 12940 and 34 CFR 110.34. In addition to the general prohibition against retaliation, Government Code 12940 provides that an employee who requests accommodation for a physical or mental disability or religious belief is protected from retaliation as specified below. CSBA recommends that this protection be extended to all protected characteristics, as provided below.

The Board also prohibits retaliation against any district employee who opposes any discriminatory employment practice by the district or its employees, agents, or representatives or who complains, reports an incident, testifies, assists, or in any way participates in the district's complaint process pursuant to this policy. No employee who requests an accommodation for any protected characteristic listed in this policy shall be subjected to any punishment or sanction, regardless of whether the request was granted. (Government Code 12940; 2 CCR 11028)

CSBA NOTE: Pursuant to Government Code 12964.5, the district is prohibited from requiring an employee, in exchange for a raise or bonus or as a condition of employment or continued employment, to sign a nondisparagement agreement or similar document that would deny the employee the right to disclose information about unlawful acts in the workplace or requiring an employee to release the right to file a claim or civil action against the district.

Pursuant to Government Code 12964.5, as amended by SB 331 (Ch. 638, Statutes of 2021), the above prohibition applies not only to claims or complaints of sexual harassment or sexual assault, but to those involving harassment or discrimination based on any protected characteristic and to other unlawful employment practices under FEHA.

No employee shall, in exchange for a raise or bonus or as a condition of employment or continued employment, be required to sign ~~any document that releases~~ a release of the employee's claim or right to file a claim against the district or to disclose a nondisparagement agreement or other document that has the purpose or effect of preventing the employee from disclosing information about harassment, discrimination, or other unlawful ~~employment practices~~ acts in the workplace, including any conduct that the employee has reasonable cause to believe is unlawful. (Government Code 12964.5)

Complaints concerning employment discrimination, harassment, or retaliation shall immediately be investigated in accordance with procedures specified in the accompanying administrative regulation.

CSBA NOTE: Pursuant to 2 CCR 11019, in certain instances, an employee's (especially a supervisor's) knowledge or notice of prohibited conduct of another employee or individual may subject the district to liability. Therefore, it is recommended that the district require its employees with knowledge of harassment or discrimination to report the incident to the appropriate district authorities. In addition, Government Code 12940 provides that a district may be responsible for harassment of employees by nonemployees when the district knows or should have known of the conduct and failed to take immediate and corrective action, taking into consideration the extent of the district's control and other legal responsibility that the district may have with respect to the conduct of those nonemployees. Also see BP/AR 4119.11/4219.11/4319.11 - Sexual Harassment.

See the accompanying administrative regulation for requirements related to the identification of the employee who will be responsible for compliance with nondiscrimination laws.

Any supervisory or management employee who observes or has knowledge of an incident of prohibited discrimination or harassment, including harassment of an employee by a nonemployee, shall report the incident to the Superintendent or designated district coordinator as soon as practical after the incident. All other employees are encouraged to report such incidents to their supervisor immediately. ~~The district shall protect any employee who reports such incidents from retaliation.~~

CSBA NOTE: Government Code 12940 and 2 CCR 11023 require districts to take all reasonable steps to prevent prohibited discrimination and harassment, including, but not limited to, dissemination of the district's policy on the prevention of harassment, discrimination, and retaliation. In addition, Government Code 12950 requires districts to post, in prominent and accessible locations on district premises, posters developed by the California Department of Fair Employment and Housing (DFEH), which are available on DFEH's web site. For further information on prevention strategies, see the accompanying administrative regulation.

The Superintendent or designee shall use all appropriate means to reinforce the district's nondiscrimination policy, including providing training and information to employees about how to recognize harassment, discrimination, or other ~~related prohibited~~ conduct, how to respond appropriately, and components of the district's policies and regulations regarding discrimination. The Superintendent or designee shall regularly review the district's employment practices and, as necessary, shall take action to ensure district compliance with the nondiscrimination laws.

Any district employee who engages in prohibited discrimination, harassment, or retaliation or who aids, abets, incites, compels, or coerces another to engage or attempt to engage in such behavior in violation of this policy shall be subject to disciplinary action, up to and including dismissal.

CSBA NOTE: Government Code 12946, as amended by SB 807 (Ch. 278, Statutes of 2021), makes it an unlawful employment practice for a district to fail to maintain certain records and files for employees, applicants, and terminated employees, as provided in the following paragraph.

The district shall maintain and preserve all applications, personnel, membership, or employment referral records and files for at least four years after the records are initially created or received or, for an applicant or a terminated employee, for four years after the date the employment action was taken. However, when the district is notified that a complaint has been filed with the California Department of Fair Employment and Housing, records related to the employee involved shall be maintained and preserved until the later of the first date after the time for filing a civil action has expired or the first date after the complaint has been fully and finally disposed of and all administrative proceedings, civil actions, appeals, or related proceedings have been terminated. (Government Code 12946)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Regulation approved: April 10, 2007
revised: June 12, 2012
revised: May 14, 2013
revised: February 9, 2016
minor revision: June 14, 2016
revised: January 17, 2017
revised: May 14, 2019
revised: June 21, 2022

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

All Personnel**Exhibit 4112.9/4212.9/4312.9-E(1): Employee Notifications**

Note: The following exhibit lists notices which the law requires be provided to employees. See the referenced Board policy, administrative regulation, or Board bylaw for further information about related program and notice requirements.

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees			
At the beginning of school year or upon employment	Education Code 231.5; Government Code 12950	AR 4119.11 4219.11 4319.11	The district's policy on sexual harassment, legal remedies, complaints
Annually, and 72 hours before pesticide application	Education Code 17612	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information on pesticides
Prior to implementing year-round schedule	Education Code 37616	BP 6117	Public hearing on year-round program
Prior to implementing alternative schedule	Education Code 46162	BP 6112	Public hearing on alternative schedule in secondary grades
Annually	Education Code 49013; 5 CCR 4622	AR 1312.3 BP 0460 BP 3260	Uniform complaint procedures, appeals, civil law remedies, coordinator, complaints about student fees and local control and accountability plan
Annually	Education Code 49414	AR 5141.21	Request for volunteers to be trained to administer epinephrine auto-injectors
At least once per year	Education Code 49414.3	AR 5141.21	Request for volunteers to be trained to administer opioid antagonist
To all employees	Government Code 1126	BP 4136 4236 4336	Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal

To all employees	Government Code 8355; 41 USC 8102; 34 CFR 84.205, 84.210	BP 4020 BP 4159 4259 4359	District's drug- and alcohol-free workplace; actions to be taken if violated; available employee assistance programs
Upon employment	Government Code 21029	None	Right to purchase PERS service credit for military service performed prior to public employment
Upon placement of automated external defibrillator (AED) in school, and annually thereafter	Health and Safety Code 1797.196	AR 5141	Proper use of AED; location of all AEDs on campus, sudden cardiac arrest, school's emergency response plan
If the district receives Tobacco-Use Prevention Education funds	Health and Safety Code 104420	AR 3513.3	District's tobacco-free schools policy and enforcement procedures
Annually, or more frequently if there is new information	Health and Safety Code 120875, 120880	BP 4119.43 4219.43 4319.43	AIDS and hepatitis B, including methods to prevent exposure
To new employees upon hire and other employees upon request, in districts with 25 or more employees	Labor Code 230.1	AR 4161.2 4261.2 4361.2	Rights pursuant to Labor Code 230-230.1 pertaining to leaves and accommodations for victims of crime or abuse
With each paycheck	Labor Code 246	AR 4161.1 AR 4261.1 4361.1	Amount of sick leave available
Upon hire, in employee handbook, and upon request for parental leave	Labor Code 1034	BP 4033	The district's policy on lactation accommodation
To covered employees and former employees	Labor Code 2800.2	AR 4154 4254 4354	Availability of COBRA/ Cal-COBRA continuation and conversion coverage; statement encouraging careful examination of options before declining coverage
To employees participating in a flexible spending account	Labor Code 2810.7	None	Deadline to withdraw funds from account before the end of the plan year

To every new employee, either at the time employee is hired or by end of first pay period	Labor Code 3551	AR 4157.1 4257.1 4357.1	Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor
Within one day of receiving notice of potential exposure to COVID-19, to employees who were on the premises during the infectious period, the exclusive representative, and the employer of subcontracted employees as applicable	Labor Code 6409.6	AR 4157 4257 4357	Potential exposure to COVID-19; benefits to which employees may be entitled; available leave options; protection against discrimination and retaliation; district's disinfection and safety plan
Prior to beginning employment	Penal Code 11165.7, 11166.5	AR 5141.4	Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law
Upon employment, and when employee goes on leave for specified reasons	Unemployment Insurance Code 2613	AR 4154 4254 4354	Disability insurance rights and benefits
To principal, counselor who directly supervises or reports on student's behavior or progress, and teacher and other administrators who directly supervise or report on student's behavior or progress when principal believes needs the information for the protection of self or others when working with student, when Superintendent or designee receives written notification that minor student has committed a felony or misdemeanor involving specified offenses	Welfare and Institutions Code 827	AR 4158 4258 4358	Limited exception to juvenile court record confidentiality to ensure rehabilitation of juvenile criminal offenders and protect students and staff
To all employees and job applicants	2 CCR 11023; 34 CFR 104.8, 106.9	BP 0410 AR 4030	District's policy on nondiscrimination and related complaint procedures
To all employees via employee handbook, or to each new employee	2 CCR 11091, 11095; 29 CFR 825.300	AR 4161.8 4261.8 4361.8	Benefits through Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA); obligation to provide 30 days' notice of need for leave when possible

To all employees	8 CCR 3203	AR 4157 4257 4357	The right and procedure to access the injury and illness prevention program
To all employees working with homeless families	42 USC 11432	AR 6173	Duties of district liaison for homeless students
To all employees	34 CFR 106.8	AR 4119.11 4219.11 4319.11	Nondiscrimination on the basis of sex; contact information for district's Title IX Coordinator; referral of inquiries to Title IX Coordinator and/or Office for Civil Rights
Annually	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; inspections, response actions, post-response actions planned or in progress

II. To Certificated Employees

To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire	Education Code 22455.5	AR 4121	Criteria for membership in retirement system; right to elect membership at any time
Upon employment of a retired certificated individual	Education Code 22461	AR 4117.14 4317.14	Postretirement earnings limitation or employment restriction; monthly report of compensation
To certificated employees	Education Code 35171	AR 4115 BP 4315	District regulations related to performance evaluations
30 days before last day of school year for instructional staff, or by June 30 for noninstructional certificated staff, in any year in which employee is evaluated	Education Code 44663	AR 4115	Copy of employee's evaluation
To a certificated employee with unsatisfactory evaluation, once per year for probationary employee or at least once every other year for permanent employee	Education Code 44664	AR 4115	Notice and description of the unsatisfactory performance
By May 30, if district issues reemployment notices to certificated employees	Education Code 44842	AR 4112.1	Request that the employee notify district of intent to remain in service next year

To probationary and temporary certificated employees upon employment, and every July thereafter	Education Code 44916	AR 4112.1 AR 4121	Employment status and salary
To probationary employee, by March 15	Education Code 44929.21, 44929.23, 44948.5	BP 4116	Whether or not employee is reelected for next school year
When certificated employee is subject to disciplinary action for cause, at any time of year or, for charge of unsatisfactory performance, during instructional year	Education Code 44934, 44934.1, 44936	BP 4118 AR 4118	Notice of charges, procedures, and employee rights; intent to dismiss or suspend 30 days after notice
To certificated employee charged with unprofessional conduct, at least 45 days prior to suspension/dismissal notice	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with unsatisfactory performance, at least 90 days prior to suspension/dismissal notice or prior to last quarter of school year	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings	Education Code 44940.5	AR 4118	Notice of intent to dismiss 30 days from notice unless employee demands hearing
To probationary employee 30 days prior to dismissal during school year, but not later than March 15 for a second-year probationary employee	Education Code 44948.3	AR 4118	Reasons for dismissal and opportunity to appeal
By March 15 when necessary to reduce certificated personnel, with final notice by May 15	Education Code 44949, 44955	BP 4117.3	Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination
Before the end of the school year to temporary employee who served 75 percent of school year but will be released	Education Code 44954	BP 4121	District's decision not to reelect employee for following school year
During the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies when the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not	Education Code 44955.5	BP 4117.3	Decrease in the number of permanent employees in accordance with a schedule of notice and hearing adopted by the Board

increased by at least two percent, to any permanent or probationary certificated employee, including an employee holding a position that requires administrative or supervisory credential, whose services are terminated

To teacher, when a student engages in or is reasonably suspected of specified acts	Education Code 49079	AR 4158 4258 4358	Student has committed specified act that constitutes ground for suspension or expulsion
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<u>To teacher of a student who is suspended or expelled, when Superintendent or designee receives transfer student's record regarding acts that resulted in suspension or expulsion</u>	<u>Education Code 48201</u>	<u>AR 4158</u> <u>4258</u> <u>4358</u>	<u>Student has committed specified act that constitutes ground for suspension or expulsion</u>
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To certificated employee upon change in employment status due to alleged misconduct or while allegation is pending	5 CCR 80303	AR 4117.7 4317.7	Contents of state regulation re: report to Commission on Teacher Credentialing
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III. To Classified Employees

When classified employee is subject to disciplinary action for cause, in nonmerit district	Education Code 45113	AR 4218	Notice of charges, right to hearing, timeline for requesting hearing
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<u>By March 15, when laid off due to lack of work or lack of funds, with final notice by May 15</u>	<u>Education Code 45117</u>	<u>AR 4217.3</u>	<u>Notice of layoff, displacement and reemployment rights, right to hearing; final notice of Board decision regarding termination</u>
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<u>During the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies when the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, to classified employees who are laid off due to lack of work or lack of funds</u>	<u>Education Code 45117</u>	<u>AR 4217.3</u>	<u>District Statement of Reduction in Force to affected employees in accordance with a schedule of notice and hearing adopted by the Board</u>
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At least 60 days prior to <u>the effective date of layoff, or by April 29 for if the employee's</u>	Education Code 45117	AR 4217.3	Notice of layoff <u>date, displacement</u> and reemployment rights
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[position must be eliminated due to the expiration of a specially funded program that expires at end of school year](#)

Upon employment and upon each change in classification	Education Code 45169	AR 4212	Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek
To permanent employee whose leave is exhausted	Education Code 45192, 45195	AR 4261.1 AR 4261.11	Exhaustion of leave, opportunity to request additional leave
To school bus drivers and school activity bus drivers prior to expiration of specified documents	13 CCR 1234	AR 3542	Expiration date of driver's license, driver's certificate and medical certificate; need to renew
To school bus drivers and school activity bus drivers upon employment and at least once per year thereafter	13 CCR 2480	AR 3542	Limitations on vehicle idling; consequences of not complying
To school bus drivers, prior to district drug testing program and thereafter upon employment	49 CFR 382.113, 382.601	AR 4112.42 4212.42 4312.42	Explanation of federal requirements for drug testing program and district's policy; prior to administration of each drug or alcohol test
To school bus drivers, prior to operating school bus	49 CFR 382.303	AR 4112.42 4212.42 4312.42	Post-accident information, procedures, and instructions

IV. To Administrative/Supervisory Personnel

To superintendent, deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract	Education Code 35031	BP 2121 BP 4312.1	Decision not to reelect or reemploy upon expiration of contract or term
Upon request by administrative or supervisory employee transferred to teaching position	Education Code 44896	AR 4313.2	Statement of the reasons for the reassignment
By March 15 to employee who may be released/reassigned the following school year	Education Code 44951	AR 4313.2	Notice that employee may be released or reassigned the following school year

V. To Individual Employees Under Special Circumstances

In the event of a breach of security of district records, to affected employees	Civil Code 1798.29	BP 3580	Types of records affected, date of breach, description of incident, and, as applicable, contact information for credit reporting agencies
Prior to placing derogatory information in personnel file	Education Code 44031	AR 4112.6 4212.6 4312.6	Notice of derogatory information, opportunity to review and comment
To employees who volunteer to administer epinephrine auto-injector	Education Code 49414	AR 5141.21	Defense and indemnification from civil liability by the district
To district police officer, within 30 days of decision to impose discipline	Government Code 3304	AR 3515.3	Decision to impose discipline, including the date that discipline will be imposed
To employee returning from military leave of absence, within 30 days of return	Government Code 20997	AR 4161.5 4261.5 4361.5	Right to receive PERS service credit for military service; application form
24 hours before Board meets in closed session to hear complaints or charges against employee	Government Code 54957	BB 9321	Employee's right to have complaints/charges heard in open session
When taking disciplinary action against employee for disclosure of confidential information	Government Code 54963	BP 4119.23 4219.23 4319.23	Law prohibiting disclosure of confidential information obtained in closed session
When document identifying employee who is victim of domestic violence is disclosed	Labor Code 230	AR 4158 4258 4358	Accommodations and leave for victims of domestic violence
Within one working day of work-related injury or victimization of crime	Labor Code 3553, 5401	AR 4157.1 4257.1 4357.1	Potential eligibility for workers' compensation benefits, claim form
When adverse employment action is based on DOJ criminal history information or subsequent arrest notification	Penal Code 11105, 11105.2	AR 4112.5 4212.5 4312.5	Copy of DOJ notification
To any employee with exposure to blood or other potentially infectious materials, upon initial employment and at least annually thereafter	8 CCR 3204	AR 4119.42 4219.42 4319.42	The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records

To any employee assigned to a work area where hazardous chemicals are present, upon initial assignment and upon new exposure situation	8 CCR 5191	AR 3514.1	Location and availability of chemical hygiene plan, exposure limits, signs and symptoms of exposure, location of reference material
To any employee who may be exposed to hazardous substances in the work area, upon initial assignment and when new hazard is introduced into work area	8 CCR 5194	AR 3514.1	Any presence of hazardous substances in the work area, location and availability of hazard communication program, new material safety data sheet, employee rights
To employee eligible for military leave	38 USC 4334	AR 4161.5 4261.5 4361.5	Notice of rights, benefits, and obligations under military leave
Within five days of employee's request for FMLA leave, receipt of supporting information, or district's knowledge that the requested leave may qualify as FMLA leave	29 CFR 825.300; 2 CCR 11049, 11091	AR 4161.8 4261.8 4361.8	Designation of leave as FMLA or non-FMLA; if not eligible, reason not eligible; requirement to use paid leave; any requirement for fitness-for-duty certification; any subsequent changes in designation notice
Whenever notice of eligibility for FMLA is provided to employee	29 CFR 825.300	AR 4161.8 4261.8 4361.8	Rights and responsibilities re: use of FMLA; consequences of failure to meet obligations

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

Personnel**Policy 4141.6/4241.6: Concerted Action/Work Stoppage**

CSBA NOTE: The following optional policy may be revised to reflect district practice.

~~The Governing Board of Education~~ recognizes the importance of maintaining ongoing positive relations with employees, ~~employee organizations, parents/guardians and community members throughout the collective bargaining process. In the event of an impasse~~ engaging in fair, respectful negotiations, the Board shall make a good faith effort to reach an agreement with the employee organization through participation in state mediation and factfinding procedures.

~~During any threatened or actual withholding of services, the Board shall keep parents/guardians and community informed about the status of district negotiations, the educational program and safety measures that have been taken by the district.~~

~~When feasible, the organizations. The Board desires to keep schools operating during any work stoppage. The Superintendent or designee shall take steps necessary in order to help ensure the safety of students, staff and district property during a work stoppage. Such steps shall be reported to the Board as soon as possible~~ reach agreement on employment contracts in a manner that prevents disruption to school operations and minimizes impact on student achievement.

The Board recognizes that ~~preparation~~ advance planning is necessary to ~~reduce disruption during a work stoppage and to ensure that students, in the event of a work stoppage, strike, or other concerted employee activity, students continue to receive the education~~ educational services to which they are entitled. The Superintendent or designee shall develop a written plan which shall delineate actions to be taken in the event of a strike or threatened strike. The plan shall include specific responsibilities strategies for the provision of the Board internal and district external communications, preservation of student and staff, plans to maintain safety, maintenance of district operations, and appropriate student instruction and supervision, as well as communication and safety issues.

CSBA NOTE: The Governing Board may extend the school year, if necessary, to make up for days lost during a work stoppage. However, any extension of the school year that may impact represented employees' work year may be subject to bargaining with the employee organizations.

Days of instruction lost due to a work stoppage may be made up following the end of the normal school year.

If an employee organization gives notice that it intends to strike, the Superintendent or designee shall notify the Public Employment Relations Board

~~The Board believes that, Employment Development Department, employees shall~~ in the striking unit, other district employees, parents/guardians, students, law enforcement, the media, and others as appropriate.

CSBA NOTE: Because the legality of strikes and strike conduct is dependent on the specific circumstances, reflected in the accompanying administrative regulation, the district should consult legal counsel before threatening or instituting discipline against an employee who has engaged in such activities. Also see BP/AR 4119.25/4219.25/4319.25 - Political Activities for information about permissible and prohibited political activities of employees and employee organizations.

Employees should be held accountable for their behavior during any labor dispute. The district may take disciplinary action against ~~employees~~any employee who engages in an unlawful concerted action or in unlawful behavior in an otherwise protected activity, taking into account the seriousness of the behavior and the district's efforts to rebuild relations following the withholding of services by employees.

CSBA NOTE: Government Code 3140-3142, (the Public Employee Health Protection Act), as added by AB 237 (Ch. 740, Statutes of 2021), prohibits California public employers, including school districts and county offices of education, from discontinuing or threatening to discontinue employer contributions for health care or other medical coverage for employees who, during an authorized strike, fall below the minimum work hours required to qualify for employee health care coverage. An employer that violates this law may be required to restore any premiums, contributions, or out-of-pocket expenses paid by an employee as a result of the employer's violation.

However, the district shall not discontinue or threaten to discontinue employer contributions for health care or other medical coverage for any employee or their enrolled dependents for the duration of the employee's participation in an authorized strike, as defined in Government Code 3141 and specified in the accompanying administrative regulation.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy approved: April 10, 2007
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Board Policy Manual
Sierra County/Sierra-Plumas Joint Unified School District

Personnel**Regulation 4141.6/4241.6: Concerted Action/Work Stoppage**

CSBA NOTE: The following optional regulation may be revised to reflect district practice.

The legality of public employee work stoppages in California is not specifically addressed in statutes and depends on the type of work stoppage, what provoked it and other circumstances. Generally, the Public Employment Relations Board (PERB) has exclusive jurisdiction to determine if a strike is protected or unprotected under the Educational Employment Relations Act (Government Code 3540-3549.3). Districts may request that PERB seek an injunction to stop a strike or to limit certain strike behavior.

Maintenance of District Operations

During any work stoppage, strike, or other concerted employee activity, the Superintendent or designee shall take measures to minimize disruption to district operations and student learning. At the discretion of the Superintendent or designee, employees reporting for duty may be temporarily assigned to other duties. In addition, the Superintendent or designee may hire qualified substitute and/or temporary employees as needed to maintain district operations and shall recommend to the Governing Board of Education an appropriate rate of pay for such employees for the period of the work stoppage.

~~Days of instruction lost due to a work stoppage may be made up following the end of the normal school year.~~

Strike Plan

The Superintendent or designee may establish a committee to develop a plan in the event of a work stoppage. This committee may include district-level staff, legal counsel, the district's negotiator and parents/-guardians-guardians.

The strike plan shall address, at a minimum, the following elements:

1. ~~1.~~ Roles and responsibilities during a work stoppage, including roles of the Board, Superintendent, district-level staff, legal counsel, principals, certificated or classified staff when they are not participating in the strike, substitutes and other employees
2. ~~2.~~ Criteria for keeping schools open during a work stoppage, including potential costs, availability of qualified substitutes or other staffing, and the ability to maintain ~~the quality of the educational program and other~~ essential services; and ~~the ability~~ to ensure the safety of students and staff
3. ~~3.~~ Maintenance of the educational program, including availability of lesson plans and instructional materials, alternatives for handling special education and other programs as appropriate
4. ~~4.~~ Internal communications among district staff and the Board during a work stoppage

- ~~5.~~ ~~5.~~ Plans for obtaining, and paying for the services of and communicating with temporary or substitute employees
- ~~6.~~ ~~6.~~ Status of district-paid benefits, including health care, insurance, vacation and sick leave benefits
- ~~4.7.~~ ~~7.~~ Communications with parents/guardians, the media, business partners, public officials and other community members that identify key messages, strategies and district spokespersons
- ~~8.~~ ~~8.~~ Equipment and supply needs
- ~~9.~~ ~~9.~~ Desirability and feasibility of conducting extracurricular activities during a work stoppage including an analysis of the number of events and activities that would be affected, the availability of staffing, the degree of student and/or community participation and the ability to provide adequate security at events
- ~~10.~~ ~~10.~~ Contingency plans for transportation
- ~~11.~~ ~~11.~~ Contingency plans for the provision of food services
- ~~12.~~ ~~12.~~ Identification of outside resources who may be called upon to help with school operations
- ~~13.~~ ~~13.~~ Coordination with law enforcement and other agencies
- ~~14.~~ ~~14.~~ Appropriate safeguards for the safety of students, working employees, substitutes, volunteers, parent/guardians and Board members
- ~~15.~~ ~~15.~~ Provisions for safe, effective board meetings
- ~~16.~~ ~~16.~~ Cost estimates for the various strategies to be implemented during a work stoppage
- ~~17.~~ ~~17.~~ Legal remedies available to enjoin the work stoppage if possible or to file unfair labor practice charges against the employee organization
- ~~18.~~ ~~18.~~ Continuation of negotiations during a work stoppage
- ~~19.~~ ~~19.~~ Plans for resuming normal district operations, rebuilding relations and disciplining employees if necessary after the work stoppage

Activities of Employees

CSBA NOTE: In situations where strikes by employees are protected by the EERA, not all strike behavior is legal and employees who engage in unprotected activity may be subject to disciplinary action. Under most circumstances, peaceful picketing in areas considered public forums, distributing handbills or leaflets to employees or the public and letter writing are protected by the U.S. Constitution and California Constitution. However, picketers have no right to violate criminal laws or engage in misconduct which "may reasonably tend to coerce or intimidate [nonstriking] employees in the exercise of their rights" (Fresno Unified School District).

The district shall not impose or threaten to impose reprisals, discriminate or threaten to discriminate, or otherwise interfere with, restrain or coerce employees for the exercise of their rights. (Government Code 3543.5-3543.6)

Employees engaging in a work stoppage shall not prevent access to school facilities by other employees, substitutes or students; use or threaten physical violence or bodily injury; trespass; distribute malicious or defamatory leaflets or materials; or otherwise coerce or intimidate individuals in the conduct of school business.

During an actual or threatened work stoppage, an employee shall not retain ~~in his/her possession~~ any district property, including but not limited to student attendance and grading records, lesson plans, keys, equipment and supplies.

CSBA NOTE: PERB has found certain employee strike activities related to students to be unprotected under the EERA, including sending notes about a labor dispute to parents/guardians through the students as well as addressing students during duty time by stopping a school bus to encourage students to support a strike (Konocti Unified School District).

Employees shall not use students to distribute messages that promote or explain the position of any employee organization that is contemplating or engaged in a work stoppage. In addition, employees shall not use classroom or other duty time to promote an employee organization's position in negotiations or in a work stoppage.

When students raise questions related to a work stoppage, teachers shall approach the subject in accordance with the district's policy on controversial issues and shall not allow such discussions to interfere with their regular teaching responsibilities.

Salary and Benefits

Employees withholding services shall not receive salary or unemployment benefits during the period of the work stoppage.

CSBA NOTE: The district should consult legal counsel regarding its obligations to continue to pay benefits during a work stoppage and revise the following section accordingly. The district may be required to continue certain benefits depending on the number of days employees are absent from work or to offer employees an opportunity to pay for their own coverage.

Government Code 3140-3142, (the Public Employee Health Protection Act), as added by AB 237 (Ch. 740, Statutes of 2021), prohibits California public employers, including school districts and county offices of education, from discontinuing employer contributions for health care or medical coverage for employees who, during an authorized strike, fall below the minimum work hours required to qualify for coverage. An employer that violates this law may be required to restore any premiums, contributions, or out-of-pocket expenses paid by an employee as a result of the employer's violation.

Any employee withholding services may be subject to the loss of payroll deduction privileges.

~~The district may not pay contributions to health care benefits if employees fail to work the minimum number of hours per month as specified~~

~~Throughout the duration of any enrolled employee's participation in the collective bargaining agreement, Board policy or administrative regulation. However, an authorized strike, the district shall offer employees the option of paying their own coverage not fail or refuse to maintain and pay for the employee's continued health care or other medical coverage or the coverage of their enrolled dependents, nor shall the district fail to collect and remit the employee's contributions to any such coverage. The district shall maintain the coverage at the same level and under COBRA. (29 USC 1161-1169)~~

~~If the district determines that it will withhold its contributions to employees' life and the same conditions that the coverage would have been provided if the employee had continued to work in the employee's position for the duration of the strike. Health care or other medical coverage for this purpose includes coverage for medical, dental, vision, behavioral health, disability, accidental death and dismemberment, life, and supplemental health insurance, employees shall be offered an opportunity to retain these coverages by paying the contributions themselves. (Insurance Code 10116 benefits. (Government Code 3141-3142)~~

~~“Authorized strike” means a strike sanctioned by the central labor council or the membership of an employee organization that represents the striking employees, or one that is engaged in by unrepresented employees. (Government Code 3141)~~

Employees whose vacation leave has been authorized prior to the work stoppage shall receive vacation pay for the authorized period.

If an employee is on a paid sick or disability leave when the work stoppage begins, ~~he/she~~ the employee shall be entitled to continued payment as long as ~~he/she~~ the employee remains ill or disabled and is otherwise eligible according to Board policy and collective bargaining agreements.

The Superintendent or designee may determine that credit shall not be applied toward probationary service, salary schedule advancement, permanent status, vacation earnings, retirement credit or sick leave accrual during the period of time that employees withhold services.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Regulation approved: April 10, 2007
revised: June 21, 2022

Policy 5116.1: Intradistrict Open Enrollment

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 01/14/2020 | **Last Reviewed Date:** 01/14/2020

The Board of Education desires to provide enrollment options that meet the diverse needs and interests of district students and parents/guardians, while also maximizing the efficient use of district facilities and resources. The Superintendent or designee shall establish procedures for the selection and transfer of students among district schools in accordance with law, Board policy, and administrative regulation.

The parents/guardians of any student who resides within district boundaries may apply to enroll their child in any district school, regardless of the location of their residence within the district. (Education Code 35160.5)

The Board shall annually review this policy. (Education Code 35160.5, 48980)

Enrollment Priorities

No student currently residing within a school's attendance area shall be displaced by another student transferring from outside the attendance area. (Education Code 35160.5)

The Superintendent or designee shall grant priority for the enrollment of a student in a district school outside of the student's attendance area, if the student:

1. Is enrolled in a district school designated by the California Department of Education (CDE) as "persistently dangerous" (20 USC 7912; 5 CCR 11992)
2. Is a victim of a violent crime while on school grounds (20 USC 7912)
3. Is a victim of an act of bullying committed by another district student, as determined through an investigation following the parent/guardian's submission of a written complaint with the school, district, or local law enforcement agency pursuant to Education Code 234.1 (Education Code 46600)

If the district school requested by the student is at maximum capacity, the Superintendent or designee shall accept an intradistrict transfer request for another district school. (Education Code 46600)

4. Is currently enrolled in a district school identified by CDE for comprehensive support and improvement, with priority given to the lowest academically achieving students from low-income families as determined pursuant to 20 USC 6313(a)(3) (20 USC 6311)
5. Is experiencing special circumstances that might be harmful or dangerous to the student in the current attendance area, including, but not limited to, threats of bodily harm or threats to the emotional stability of the student. Any such student may transfer to a district school that is at capacity and otherwise closed to transfers. To grant priority under these circumstances, the Superintendent or designee must have received either:
(Education Code 35160.5)
 - a. A written statement from a representative of an appropriate state or local agency, including, but not necessarily limited to, a law enforcement official or a social worker, or a properly licensed or registered professional, including, but not necessarily limited to, a psychiatrist, psychologist, marriage and family therapist, clinical social worker, or professional clinical counselor
 - b. A court order, including a temporary restraining order and injunction
6. Is a sibling of another student already attending that school
7. Has a parent/guardian whose primary place of employment is that school

Application and Selection Process

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law and Board policy, applications for intradistrict open enrollment shall be submitted between May 1 and June 30 of the school year preceding the school year for which the transfer is requested.

The Superintendent or designee shall calculate each school's capacity in a nonarbitrary manner using student

enrollment and available space. (Education Code 35160.5)

Except for the enrollment priorities listed above, the Superintendent or designee shall use a random, unbiased selection process to determine which students shall be admitted whenever a district school receives admission requests that are in excess of the school's capacity. (Education Code 35160.5)

Enrollment decisions shall not be based on a student's academic or athletic performance. However, existing entrance criteria may be used for enrolling students in specialized schools or programs, provided that the criteria are uniformly applied to all applicants. In addition, academic performance may be used to determine eligibility for, or placement in, programs for gifted and talented students. (Education Code 35160.5)

Transportation

In general, the district shall not be obligated to provide transportation for students who attend school outside their attendance area.

However, upon parent/guardian request, the district shall provide transportation assistance to any student who is eligible for free or reduced-price meals and whose enrollment in a district school outside the student's attendance area is a result of being a victim of bullying. (Education Code 46600)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Regulation 5116.1: Intradistrict Open Enrollment

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 01/14/2020 | **Last Reviewed Date:** 01/14/2020

Transfers for Victims of a Violent Criminal Offense

Within a reasonable amount of time, not to exceed 14 calendar days, after it has been determined that a student has been the victim of a violent criminal offense while on school grounds, the student's parents/guardians shall be offered an option to transfer their child to an eligible school identified by the Superintendent or designee. In making the determination that a student has been a victim of a violent criminal offense, the Superintendent or designee shall consider the specific circumstances of the incident and consult with local law enforcement as appropriate. Examples of violent criminal offenses include, but are not limited to, attempted murder, battery with serious bodily injury, assault with a deadly weapon, rape, sexual battery, robbery, extortion, or hate crimes.

The Superintendent or designee shall consider the needs and preferences of the affected student and parent/guardian in making the offer. If the parent/guardian elects to transfer the student, the transfer shall be completed as soon as practicable.

Transfers from a "Persistently Dangerous" School

Upon receipt of notification from the California Department of Education (CDE) that a district school has been designated as "persistently dangerous," intradistrict transfers shall be granted as follows:

1. Within 10 days of receipt of the notification from CDE, the Superintendent or designee shall provide parents/guardians of students attending the school with notice of the school's designation. Along with this notification, or at least 14 calendar days before the start of the school year, the Superintendent or designee shall provide a list of other district schools to which any student of the school that is designated as persistently dangerous may transfer.
2. Parents/guardians who desire to transfer their child out of the school shall provide a written response to the Superintendent or designee and shall rank-order their preferences from among all schools identified by the Superintendent or designee as eligible to receive transfer students.
3. The Superintendent or designee shall consider the needs and preferences of students and parents/guardians before making an assignment, but is not obligated to accept the parent/guardian's preference if the assignment is not feasible due to space constraints or other considerations. The Superintendent or designee shall notify the parents/guardians of the assigned school.
4. For students whose parents/guardians accept the offer, the transfer shall be made as quickly as possible. If the parents/guardians decline the assigned school, the student may remain in the current school.

The transfer shall remain in effect as long as the student's school of origin is identified as "persistently dangerous." The Superintendent or designee may choose to make the transfer permanent based on the educational needs of the student, parent/guardian preferences, and other factors affecting the student's ability to succeed if returned to the school of origin.

The Superintendent or designee shall cooperate with neighboring districts to develop an interdistrict transfer program in the event that space is not available in a district school.

Other Intradistrict Open Enrollment

Except for transfers for victims of a violent crime and from a "persistently dangerous school," the following procedures shall apply to intradistrict open enrollment:

1. The Superintendent or designee shall identify those schools which may have space available for additional students. A list of those schools and open enrollment applications shall be available at each school site, the district office, and on the district's web site.
2. After the enrollment priorities have been applied in accordance with Board policy, if there are more requests for a particular school than there are spaces available, a random drawing shall be held from the applicant pool. A waiting list shall be established to indicate the order in which applicants may be accepted if openings occur

during the year. Late applicants shall not be added to the waiting list for the current year but shall instead wait for a subsequent lottery.

3. The Superintendent or designee shall provide written notification to applicants as to whether their applications have been approved, denied, or placed on a waiting list. If the application is denied, the reasons for denial shall be stated.
4. Approved applicants must confirm their enrollment within 10 school days.

Any student who is granted a transfer out of a school that had been identified by CDE for comprehensive support and improvement shall be allowed to remain in the school of enrollment until completing the highest grade offered at that school. (20 USC 6311)

A student granted intradistrict enrollment under other circumstances shall not be required to reapply for readmission but may be subject to displacement due to excessive enrollment.

Any complaints regarding the open enrollment process shall be submitted in accordance with the applicable complaint procedure.

Notifications

Notifications shall be sent to parents/guardians at the beginning of each school year describing all current statutory attendance options and local attendance options available in the district. Such notification shall include: (Education Code 35160.5, 48980)

1. All options for meeting residency requirements for school attendance
2. Program options offered within local attendance areas
3. A description of any special program options available on both an interdistrict and intradistrict basis
4. A description of the procedure for application for alternative attendance areas or programs and the appeals process available, if any, when a change of attendance is denied
5. A district application form for requesting a change of attendance
6. The explanation of attendance options under California law as provided by CDE

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Regulation approved: April 10, 2007
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Exhibit (PDF) 5116.1-E PDF(1): Intradistrict Open Enrollment

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Reviewed Date:** 04/10/2007

See PDF on the next page.

Sierra County/Sierra-Plumas Joint USD

Students

Exhibit (1) 5116.1 – Intradistrict Open Enrollment

PARENTAL NOTIFICATION: OPTION TO TRANSFER FROM A PERSISTENTLY DANGEROUS SCHOOL

Dear Parents/Guardians:

The California Department of Education has designated the _____ School as a "persistently dangerous" school based on state criteria which include expulsion rates for certain types of offenses, gun-free schools violations and violent criminal offenses committed on school property.

Federal law requires that all parents/guardians of students in this school be offered an opportunity to transfer their children to another eligible district school or charter school which has not been so designated. Such transfers would take effect on [date].

The following schools are available to accept transfers:

Other district schools may not appear on this list because either (1) they also have been identified as "persistently dangerous," or (2) the Superintendent has determined that all transfer requests can be accomplished among the above schools.

Information about each available school is enclosed, including information on academic achievement.

If you decide you want to transfer your child, please submit your top [number] choices of schools on the enclosed form by [date] to the [district office or the principal at your child's school]. It cannot be guaranteed that your first choice will be available, but your preferences will be considered.

If you choose to transfer your child, you will be expected to provide or arrange for transportation to and from the child's school. As funds and space permit, transportation may be provided upon request, with priority given to students with the greatest financial need.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Exhibit version: April 10, 2007

Exhibit (PDF) 5116.1-E PDF(2): Intradistrict Open Enrollment

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Reviewed Date:** 04/10/2007

See PDF on the next page.

Sierra County/Sierra-Plumas Joint USD

Students

Exhibit (2) 5116.1 – Intradistrict Open Enrollment

PARENT/GUARDIAN TRANSFER REQUEST FROM A "PERSISTENTLY DANGEROUS" SCHOOL

Instructions: To request a transfer for your child out of a school that has been designated as "persistently dangerous," please complete the following form and return it by [return date] to the [district office or to your child's school]. You will be notified by [date] regarding your child's school assignment for the next school year and your options if you decide to decline the school assignment at that time.

Child's Name: _____
Parent/Guardian's Name: _____ Signature: _____
School Child Currently Attends: _____

Please write numbers in the boxes below to rank your top [number] choices of available schools:

? _____ [school name] _____
? _____ [school name] _____
? _____ [school name] _____

If you have any questions, please contact [name] at [phone number].

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Exhibit version: April 10, 2007

Policy 6145: Extracurricular And Cocurricular Activities

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 07/11/2017 | **Last Reviewed Date:** 07/11/2017

The Board of Education recognizes that extracurricular and cocurricular activities enrich the educational and social development of students and enhance students' feelings of connectedness with the schools. The district shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

(cf. 1330 - Use of School Facilities)
(cf. 5137 - Positive School Climate)
(cf. 6145.2 - Athletic Competition)
(cf. 5148.2 - Before/After School Programs)

Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity. No extracurricular or cocurricular program or activity shall be provided or conducted separately on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases. (5 CCR 4925)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)
(cf. 6145.5 - Student Organizations and Equal Access)

Any complaint alleging unlawful discrimination in the district's extracurricular or cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.
(cf. 1312.3 - Uniform Complaint Procedures)

Unless specifically authorized by law, no student shall be charged a fee for his/her participation in educational activities, including extracurricular and cocurricular activities and materials or equipment related to such activities. (Education Code 49010, 49011)

(cf. 3260 - Fees and Charges)
(cf. 3452 - Student Activity Funds)

Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7 through 8 must demonstrate weekly satisfactory academic progress including but not limited to:

1. Maintenance of a grade report that reflects no "F" or failing grade.
 - a. Students may practice with an "F" grade but are not allowed to participate in games, tournaments, or travel with the team.

To be eligible to participate in extracurricular and cocurricular activities, students in grades 9 through 12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale with no "F" grade(s) in all enrolled classes
2. Maintenance of minimum progress toward meeting high school graduation requirements
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6146.1 - High School Graduation Requirements)

The Superintendent or designee may grant ineligible students a probationary period not to exceed one semester. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. (Education Code 35160.5)

Any decision regarding the eligibility of a homeless student, foster youth, or child of an active duty military family for extracurricular or cocurricular activities shall be made by the Superintendent or designee in accordance with Education Code 48850 and 49701.
(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)

The Superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular and cocurricular activities on or off campus, district students are subject to district policies and regulations relating to student conduct. Students who violate district policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation in extracurricular or cocurricular activities in accordance with Board policy and administrative regulation. When appropriate, the Superintendent or designee shall notify local law enforcement.

(cf. 5131 - Conduct)
(cf. 5131.1 - Bus Conduct)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Annual Policy Review

The Board shall annually review this policy and implementing regulations. (Education Code 35160.5)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: October 9, 2007
revised: August 14, 2012
revised: October 9, 2012
revised: February 9, 2016
revised: July 11, 2017

Regulation 6145: Extracurricular And Cocurricular Activities

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 10/09/2012 | **Last Reviewed Date:** 10/09/2012

Definitions

For purposes of applying eligibility criteria for student participation, extracurricular and cocurricular activities shall be defined as follows: (Education Code 35160.5)

1. Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit, do not take place during classroom time, and have all of the following characteristics:

- a. The program is supervised or financed by the school district.
- b. Students participating in the program represent the school district.
- c. Students exercise some degree of freedom in the selection, planning, or control of the program.
- d. The program includes both preparation for performance and performance before an audience or spectators.

2. Cocurricular activities are programs that may be associated with the curriculum in a regular classroom.

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California.

(cf. 6143 - Courses of Study)

2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

Eligibility Requirements

Grades 7-8

The grade point average (GPA) used to determine eligibility shall be based on the grades entered into the district's attendance/grading program on a designated day of every school week, i.e., Tuesday.

Grades 9-12

The grade point average (GPA) used to determine eligibility for extracurricular and cocurricular activities shall be based on grades of the last previous grading period during which the student attended class at least a majority of the time. If a student was not in attendance for all, or a majority of, the grading period due to absences excused by the school for reasons such as serious illness or injury, approved travel, or work, the GPA used to determine eligibility shall be the grading period immediately prior to the excluded grading period(s). (Education Code 35160.5)

(cf. 5113 - Absences and Excuses)

When a student becomes ineligible to participate in extracurricular or cocurricular activities in the upcoming grading period, or when he/she is subject to probation, the principal or designee shall provide written notice to the student and his/her parent/guardian.

Supervision

All extracurricular activities conducted under the name or auspices of a district school or any class or organization of the school, regardless of where the activities are held, shall be under the direct supervision of certificated employees. (5 CCR 5531)

Any noncertificated person working with students in a district-sponsored extracurricular student activity program shall possess an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing or shall have cleared a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning his/her duties, in accordance with BP 4127/4227/4327 - Temporary Athletic Team Coaches. (Education Code 49024)

(cf. 1240 - Volunteer Assistance)

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

(cf. 4212.5 - Criminal Record Check)

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

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