

AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

September 13, 2022

5:00pm CLOSED Session

Regular Session immediately follows the 6:00pm meeting of the Sierra County Board of Education

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

Patty Hall, Vice President, District 1 – phall@spjUSD.org

Tom Mooers, District 2 – tmooers@spjUSD.org

Christina Potter, Clerk, District 3 – cpotter@spjUSD.org

Vacant, District 4

Dorie Gayner, District 5 – dgayner@spjUSD.org

In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District 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/85052744607>

Phone dial-in: 669-900-9128

Webinar ID: 850 5274 4607

(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 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. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session items.

E. CLOSED SESSION

The Board of Trustees, Superintendent James Berardi and Director of Business Services Nona Griesert will move into Closed Session to discuss the following item(s):

1. Government Code 54957

PUBLIC EMPLOYMENT: Consideration of appeal regarding complaint against employee pursuant to Government Code section 54957(b)(2)

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees:

Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

- F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK
- G. 6:00PM – RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING
- H. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING
- I. REPORT OUT FROM CLOSED SESSION
- J. INFORMATION/DISCUSSION ITEMS
 - 1. Superintendent’s Report
 - a. Elections
 - b. Redistricting
 - c. Facilities
 - d. School Safety update/committee report
 - e. Extreme Heat Conditions
 - f. North State Together Grant
 - g. Mental Health Student Services Act Grant
 - h. Most Recent Inter-District Variance Requests (see table below)

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?
Renewal	2022-23	8	SPJUSD	Washoe	Proximity to schools	n/a
Renewal	2022-23	6	SPJUSD	Washoe	Proximity to schools	n/a
Renewal	2022-23	10	Plumas	SPJUSD	Work in Loyalton	Yes
Renewal	2022-23	11	SPJUSD	Plumas	More opportunities & resources	n/a
Renewal	2022-23	3	Plumas	SPJUSD	Work/Family/Childcare in Loyalton	Yes
Renewal	2022-23	7	Plumas	SPJUSD	Work/Family/Childcare in Loyalton	Yes
Renewal	2022-23	10	Plumas	SPJUSD	Work/Family/Childcare in Loyalton	Yes
New	2022-23	5	Plumas	SPJUSD	Continue education in Loyalton	n/a
New	2022-23	9	Plumas	SPJUSD	Continue education in Loyalton	n/a
New	2022-23	3	Plumas	SPJUSD	Parent works for SPJUSD	n/a
New	2022-23	9	Plumas	SPJUSD	Parent works for SPJUSD	n/a
New	2022-23	TK	Plumas	SPJUSD	Proximity to schools	n/a
New	2022-23	9	Washoe	SPJUSD	Ties to Vinton community	n/a
New	2022-23	1	Washoe	SPJUSD	Ties to Vinton community	n/a
Renewal	2022-23	7	Washoe	SPJUSD	Parent works for SPJUSD	n/a
Renewal	2022-23	9	Washoe	SPJUSD	Parent works for SPJUSD	n/a
New	2022-23	2	SPJUSD	Nevada Co	Preferred curriculum	n/a
Renewal	2022-23	3	Plumas	SPJUSD	Continue education in Loyalton	n/a

2. Business Report
 - a. Account Object Summary-Balance from 07/01/2022 to 08/31/2022**
 - b. First Day Enrollments**
3. Staff Reports (5 minutes)
4. SPTA Report (5 minutes)
5. Board Member Reports (5 minutes)
6. 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)

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held August 09, 2022**
2. Approval of Board Report-Checks Dated 08/01/2022 through 08/31/2022**
3. Approval of Consolidated Application for 2022-2023**
4. Biennial Review of Conflict of Interest Code – no changes**
5. Nomination of Sierra-Plumas Joint Unified School District representatives for the SCOE Student Attendance Review Board as follows:
 1. James Berardi (Chairperson), Superintendent/Downieville School Administrator
 2. Megan Meschery, Loyalton High School Administrator
 3. Andrea Ceresola, Loyalton Elementary School Administrator
 4. Kristie Jacobsen, Secretary

(Ed Code 48321 (a) (4) The school district representatives on the county school attendance review board shall be nominated by the governing boards of school districts and shall be appointed by the county superintendent of schools. All other persons and group representatives shall be appointed by the county board of education.)
6. Approval of Assignment to Teach Core Subjects out of Credential Authorization for the 2022-2023 school year**
7. Approval to increase FTE for Annie Siqueido, Instructional Aide, Loyalton Elementary School, from .67 FTE to .75 FTE (adding 30 minutes per day)
8. Approval of assignment of the following:
 - a. Amy Mason, Teacher, Loyalton Elementary School, 1.0 FTE, effective August 22, 2022
 - b. Isaac Price, Bus Driver, .53 FTE (4.25 hours/day), effective September 1, 2022
 - c. Gail Verver, Library Aide, Loyalton High School, .33 FTE (2 hours/day), effective September 1, 2022

L. ACTION ITEMS

1. New Business
 - a. Adoption of Resolution 23-002D, Adopting the Gann Limit**
ROLL CALL VOTE
 - b. Adoption of Unaudited Actuals for the Fiscal Year Ending June 30, 2022**
 - c. Approval of proposed salary schedule changes for Classified Employees, retro to July 1, 2022^^
 - d. Approval of the Tentative Agreement for Classified Employees, 2022-23 Negotiations^^

- e. Approval of the Tentative Agreement for Sierra-Plumas Teachers Association, 2022-23 Negotiations^^
- f. Approval of Completion of Bargaining for SPTA, 2022-23 Negotiations^^
- g. Authorization for Superintendent to enter into agreement with FLO Analytics for Redistricting Services: Board of Education Area Boundaries, Contract 2023-004D**
- h. Authorization for Superintendent to enter into Memorandum of Understanding with Sierra County Behavioral Health regarding Mental Health Student Services Act Grant, Contract 2023-005D**
- i. Surplus Downieville vehicle – junk or put out for bid?
- j. Soccer field discussion
- k. Approval of utilizing AB 361 for meetings conducted through October 11, 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

- l. 1113—District and School Web Sites
 - 1. Exhibit, *revisions^^*
- m. 1312.4—Williams Uniform Complaint Procedures
 - 1. Administrative Regulation, *revisions^^*
 - 2. Exhibit, *revisions^^*
- n. 3110—Transfer of Funds
 - 1. Board Policy, *revisions^^*
- o. 3523—Electronic Signatures
 - 1. Board Policy, *NEW^^*
 - 2. Administrative Regulation, *NEW^^*
- p. 4112.2—Certification
 - 1. Administrative Regulation, *revisions^^*
- q. 4161.8/4261.8/4361.8—Family Care and Medical Leave
 - 1. Administrative Regulation, *revisions^^*
- r. 6173.1—Education for Foster Youth
 - 1. Administrative Regulation, *revisions^^*
- s. Approval of CSBA’s recommended deletions in the list provided^^
- t. Approval of CSBA’s recommended title changes in the list provided^^
- u. INFORMATION ONLY—Policies which will no longer be reviewed or updated by CSBA in list provided^^
May consider deleting at a later date if it is determined any of the policies in this list no longer serve a purpose.
- v. 6146.1—High School Graduation Requirements
 - 1. Board Policy, *revisions^^*

M. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on October 11, 2022, at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will also be available for the public.
2. Suggested Agenda Items

N. ADJOURN



James Berardi, Superintendent

** enclosed

* handout

^^ County agenda backup

James Berardi, Superintendent – jberardi@spjUSD.org

Kristie Jacobsen, Administrative Assistant to the Superintendent – [kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org)

Nona Griesert, Director of Business Services/CBO – ngriesert@spjUSD.org

Office: 530-993-1660 x0

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

Balances through August						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	2,121,520.00	2,121,520.00	1,898,902.20	8,928.10	213,689.70
1115	Extra Duty Hourly	2,000.00	2,000.00		140.00	1,860.00
1120	Certificated Substitutes	37,000.00	37,000.00			37,000.00
1300	Certificated Superv/Admin Sala	246,305.00	246,305.00	205,253.50	41,050.70	.80
1310	Teacher In Charge/Head Teacher	14,000.00	14,000.00			14,000.00
	Total for Object 1000	2,420,825.00	2,420,825.00	2,104,155.70	50,118.80	266,550.50
2100	Instructional Aides Salaries	260,790.00	260,790.00	234,873.06		25,916.94
2115	Inst. Aide Extra Duty	1,000.00	1,000.00			1,000.00
2120	Instructional Aides Substitute	3,500.00	3,500.00			3,500.00
2200	Classified Support Salaries	409,531.00	409,531.00	253,034.77	46,483.04	110,013.19
2201	Bus Driver	62,442.00	62,442.00	28,142.99	423.72	33,875.29
2215	Classified Extra Duty	7,500.00	7,500.00			7,500.00
2220	Classified Support Substitute	25,000.00	25,000.00		1,999.90	23,000.10
2300	Classified Sup/Admin Salaries	2,700.00	2,700.00	1,469.22	180.00	1,050.78
2400	Clerical & Office Salaries	166,820.00	166,820.00	164,186.92	22,978.91	20,345.83-
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00			5,000.00
2900	Other Classified Salaries	4,513.00	4,513.00			4,513.00
	Total for Object 2000	948,796.00	948,796.00	681,706.96	72,065.57	195,023.47
3101	State Teachers Retirement Syst	658,067.00	658,067.00	392,578.73	3,745.30	261,742.97
3102	State Teachers Retirement Syst	9,567.00	9,567.00			9,567.00
3201	Public Employees Retirement Sy	1,000.00	1,000.00			1,000.00
3202	Public Employees Retirement Sy	239,492.00	239,492.00	145,681.93	17,299.07	76,511.00
3311	OASDI-Certificated Positions	1,878.00	1,878.00			1,878.00
3312	OASDI-Classified Positions	57,766.00	57,766.00	40,940.50	4,377.44	12,448.06
3321	Medicare-Certificated Position	33,649.00	33,649.00	28,710.96	698.95	4,239.09
3322	Medicare-Classified Positions	13,523.00	13,523.00	9,574.57	1,023.75	2,924.68
3401	Health & Welfare -Certificated	453,215.00	453,215.00	440,497.30	5,845.50	6,872.20
3402	Health & Welfare-Classified Po	159,027.00	159,027.00	158,456.27	22,186.40	21,615.67-
3501	State Unemployment Insurance-C	12,371.00	12,371.00	10,608.32	250.60	1,512.08
3502	State Unemployment Insurance-	4,743.00	4,743.00	3,408.59	370.30	964.11
3601	Workers' Compensation Insuranc	74,912.00	74,912.00	72,145.48	1,714.11	1,052.41
3602	Workers' Compensation Insuranc	29,260.00	29,260.00	23,481.48	2,510.69	3,267.83
3901	Other Benefits, Certificated P	52,610.00	52,610.00	75,991.70	11,691.04	35,072.74-
	Total for Object 3000	1,801,080.00	1,801,080.00	1,402,075.83	71,713.15	327,291.02
4100	Textbooks	26,605.00	26,605.00	60,491.58	176,499.31	210,385.89-

Balances through August						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4300	Class Mat'l and Supplies	54,724.00	54,724.00	17,563.32	5,943.80	31,216.88
4301	Class Consumable Mat'l	6,000.00	6,000.00	2,509.81	1,780.37	1,709.82
4302	Class Paper/Toner	9,000.00	9,000.00	5,036.90	11.82	3,951.28
4305	Other Student M&S	28,500.00	28,500.00	10,402.06		18,097.94
4320	Custodial Grounds Supplies	30,000.00	30,000.00	12,652.89	10,744.70	6,602.41
4330	Office Supplies	19,500.00	19,500.00	4,186.80	168.83	15,144.37
4350	Vehicle Maint. M&S	18,000.00	18,000.00	6,200.00		11,800.00
4351	Vehicle FUEL	20,500.00	20,500.00	19,292.02	384.90	823.08
4399	M&S Misc -undesignated	469.00	469.00			469.00
4400	Non-Capital Equipment (Up to \$	65,933.00	65,933.00	17,790.08	3,812.96	44,329.96
	Total for Object 4000	279,231.00	279,231.00	156,125.46	199,346.69	76,241.15-
5100	Subagreement for Services	185,000.00	185,000.00	174,000.00		11,000.00
5200	Travel & Conferences	22,577.00	22,577.00	5,277.35	1,511.28	15,788.37
5300	Dues & Membership	10,000.00	10,000.00	2,665.00	6,041.00	1,294.00
5400	Insurance-Fire, liability, etc	160,000.00	160,000.00	140,000.00	3,966.39	16,033.61
5510	Power	153,000.00	153,000.00	148,149.10	4,813.59	37.31
5520	Garbage	7,000.00	7,000.00	6,279.02	588.30	132.68
5530	Water	60,000.00	60,000.00	55,093.00	4,907.00	.00
5540	Propane	132,000.00	132,000.00	131,754.79	245.21	.00
5590	Miscellaneous Utilities	15,000.00	15,000.00	15,000.00		.00
5600	Rentals, Leases & Repairs	83,500.00	83,500.00	63,747.61	1,874.34	17,878.05
5810	Legal Expenses	20,000.00	20,000.00	7,205.00	295.00	12,500.00
5812	Board Election Expense	2,000.00	2,000.00			2,000.00
5840	Audit Expense	14,523.00	14,523.00			14,523.00
5860	Solid Waste Tax	10,000.00	10,000.00	11,500.00		1,500.00-
5890	Contracts/Servic	613,910.00	613,910.00	586,082.75	31,768.04	3,940.79-
5899	SCOE Interagency Reimburse			24,217.99	6,847.45	31,065.44-
5900	Communications	3,500.00	3,500.00	22,697.93		19,197.93-
5910	Telephone-Monthly Service	12,275.00	12,275.00	14,141.32	946.02	2,812.34-
	Total for Object 5000	1,504,285.00	1,504,285.00	1,407,810.86	63,803.62	32,670.52
6200	Building & Improvements			88,375.00		88,375.00-
6400	Equipment	25,000.00	25,000.00	10,390.21		14,609.79
6500	Equipment Replacement	55,000.00	55,000.00			55,000.00
	Total for Object 6000	80,000.00	80,000.00	98,765.21	.00	18,765.21-
7110	Out-of-State Tuition	104,450.00	104,450.00	104,450.00		.00

Balances through August						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	100,654.00	100,654.00			100,654.00
	Total for Object 7000	205,104.00	205,104.00	104,450.00	.00	100,654.00
	Total for Fund 01 and Expense accounts	7,239,321.00	7,239,321.00	5,955,090.02	457,047.83	827,183.15
Fund 13 - Cafeteria						
2200	Classified Support Salaries	92,270.00	92,270.00	103,584.45		11,314.45-
2215	Classified Extra Duty	1,500.00	1,500.00			1,500.00
2220	Classified Support Substitute	1,500.00	1,500.00			1,500.00
	Total for Object 2000	95,270.00	95,270.00	103,584.45	.00	8,314.45-
3202	Public Employees Retirement Sy	22,055.00	22,055.00	23,772.00		1,717.00-
3312	OASDI-Classified Positions	5,716.00	5,716.00	6,231.39		515.39-
3322	Medicare-Classified Positions	1,337.00	1,337.00	1,457.29		120.29-
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	17,536.60		.40
3502	State Unemployment Insurance-	476.00	476.00	517.92		41.92-
3602	Workers' Compensation Insuranc	2,893.00	2,893.00	3,574.05		681.05-
	Total for Object 3000	50,014.00	50,014.00	53,089.25	.00	3,075.25-
4340	Food Service	7,500.00	7,500.00	7,050.00		450.00
4400	Non-Capital Equipment (Up to \$	4,900.00	4,900.00			4,900.00
4700	Food	55,000.00	55,000.00	53,000.00	26.02-	2,026.02
	Total for Object 4000	67,400.00	67,400.00	60,050.00	26.02-	7,376.02
5200	Travel & Conferences	500.00	500.00			500.00
5600	Rentals, Leases & Repairs	8,070.00	8,070.00	1,867.79		6,202.21
5800	Services & Operating Expense	400.00	400.00	300.00		100.00
5890	Contracts/Servic	500.00	500.00		406.00	94.00
	Total for Object 5000	9,470.00	9,470.00	2,167.79	406.00	6,896.21
	Total for Fund 13 and Expense accounts	222,154.00	222,154.00	218,891.49	379.98	2,882.53
Fund 40 - Dist Build						
6200	Building & Improvements			59,526.13	7,061.97	66,588.10-
	Total for Fund 40, Expense accounts and Object 6000	.00	.00	59,526.13	7,061.97	66,588.10-
Fund 73 - Bechen						
5800	Services & Operating Expense	15,000.00	15,000.00			15,000.00
	Total for Fund 73, Expense accounts and Object 5000	15,000.00	15,000.00	.00	.00	15,000.00

Balances through August						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Org 006 - Sierra-Plumas Joint Unified School District		7,476,475.00	7,476,475.00	6,233,507.64	464,489.78	778,477.58

ENROLLMENT BY SCHOOL MONTH - 2022-2023

****As of 09/07/2022**

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2021-2022	27	184	8	63	14	93	7	included in site #	396
1st Day 2022-2023	28	192	9	60	12	102	5	included in site #	408

	Month								
September	1								included in site # 0
08/24/22-09/16/22									
October	2								included in site # 0
09/19/22-10/14/22									
November	3								included in site # 0
10/17/22-11/10/22									
December	4								included in site # 0
11/14/22-12/09/22									
January	5								included in site # 0
12/12/22-01/20/23									
February	6								included in site # 0
01/23/23-02/17/23									
March	7								included in site # 0
02/21/22-03/17/23									
April	8								included in site # 0
03/20/23-04/14/23									
May	9								included in site # 0
04/17/23-05/12/23									
June	10								included in site # 0
05/15/23-06/09/23									

2021-2022	SPJUSD	SCOPE	Washoe
P1 ADA	348.74	0.42	15.10
P2 ADA	347.95	0.42	14.54
Annual	349.64	0.42	14.59

Long-Term ISP	
DES	0
LES	1
DHS	0
LHS	6

2019-2020	SPJUSD	SCOPE	Washoe
P1 ADA	410.52	5.54	18.74
P2 ADA	409.30	5.07	15.36
Annual	409.30	5.07	15.36

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

August 09, 2022

5:30pm CLOSED Session

Regular Session immediately followed the 6:00pm meeting of the Sierra County Board of Education

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

Zoom videoconferencing was also available for the public.

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

A. CALL TO ORDER

Vice President PATTY HALL called the meeting to order at 5:33pm.

B. ROLL CALL

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

ABSENT: *None*

VACANT: *District 4*

C. APPROVAL OF AGENDA

MOOERS/GAYNER
4/0

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

The Board of Trustees, ~~and~~ Superintendent James Berardi ~~and Director of Business Services~~
~~Nona Griesert~~ moved into Closed Session at 5:34pm to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees: Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK at 5:51pm

G. 6:00PM – RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING

H. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING at 6:34pm

I. REPORT OUT FROM CLOSED SESSION

BERARDI: Information regarding proposed changes to the salary schedules for Classified personnel will go to a 10-day posting as required by law, and then it will be up for approval at the next meeting in September. Finalizing negotiations with SPTA – working to clean up and clarify some language in the Collective Bargaining Agreement and looking at possible stipend increases.

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent’s Report

a. District 4 Board Member Vacancy

BERARDI: Same as was discussed in the County meeting - Nicole Stannard resigned for District 4 as of July 31. There is no intent to make an Appointment to fill the position due to the upcoming election in November. This item can be added as a Suggested Agenda Item and reviewed further before the next meeting in September.

b. Facilities/Solar update

BERARDI: Prioritizing projects at all sites by safety first. Setting money aside each year for long-term facilities/maintenance projects. Still waiting on additional info on solar; no new update yet.

c. Ongoing discussion regarding separating Jr/Sr High School at LHS

BERARDI: Looking into the steps and resources this would require we are looking at a general cost of at least \$500K-\$750K. The timeline would also be well over a year to open up an additional school site.

d. Most Recent Inter-District Variance Requests (see table below)

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?
New	2022-23	TK	SPJUSD	Tahoe-Truckee Unified	Proximity to school & after school care	Yes
New	2022-23	9	SPJUSD	Tahoe-Truckee Unified	Special Ed needs	n/a
New	2022-23	1	SPJUSD	Plumas USD	Parent works in Portola	Yes
Renewal	2022-23	7	SPJUSD	Plumas USD	Parent works in Portola	Yes
Renewal	2022-23	10	SPJUSD	Plumas USD	Parent works in Portola	Yes
Renewal	2022-23	11	SPJUSD	Plumas USD	Parent works in Portola	Yes
Renewal	2022-23	6	SPJUSD	Plumas USD	Continue education in Plumas	n/a
Renewal	2022-23	12	SPJUSD	Washoe	Proximity to schools	n/a

Renewal	2022-23	2	SPJUSD	Washoe	Proximity to schools	n/a
Renewal	2022-23	6	SPJUSD	Washoe	Proximity to schools	n/a

2. Business Report

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

3. Staff Reports

LES—CERESOLA: Starting to ramp up for the new school year. The Primary Boot Camp Summer School has been going every Thursday this summer and going very well. Mrs. Prakash started the last two weeks of her summer school program and the kids have been working hard. There are two new wall wraps on each side of the elementary school to beautify the area. Waiting on few more things to add to the playground.

LHS—MESCHERY: A lot of work going on this summer. Carpet replacement turned into an asbestos abatement. The school site still needs lots of updates, but making progress. Three new Teachers this year and one new Aide. Hoping to hire for the TOSA position this week. Still looking for Special Ed Aide at LHS. Grizzlies Day is August 18th at 6pm.

DES & DHS—BERARDI: Maintenance projects gearing up for school year. Had to fix some damage to the sports field from a vehicle. Darcy White is moving into the School Secretary position. New elementary teacher, and still looking to hire on the high school side, but using long-term subs for the time being.

4. SPTA Report

PRESIDENT—PETTERSON: As we approach the new school year we are looking forward to meeting the new nurse. Still waiting to finalize the Collective Bargaining Agreement. Would like to have a Special Board Meeting before school starts so the CBA can be finalized before teachers begin work. Would like to meet with the negotiations team rather than waiting for each monthly Board meeting.

5. Board Members' Report

POTTER: The Boot Camp at LES this summer was fantastic. My son participated and improved his math skills. I would also like to see the field inside the track improved as well for soccer. Digital board up at LHS looks really nice.

HALL: Participated with some "behind the scenes" work in Downieville. I appreciated seeing the time and effort put in by the staff that people may not realize is going on.

6. Public Comment

John Martinetti—I don't recall an incumbent being listed on the ballot for the election of Board members. I would like to see us get away from politicizing the election process for Board members.

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held July 12, 2022
2. Approval of Board Report-Checks Dated 07/01/2022 through 07/31/2022
3. Approval of 2022-2023 SPJUSD Certificated Substitute List

4. Authorization for Out of State Travel request to Indianapolis, IN, for National FFA Convention—Cali Griffin, Loyalton High School FFA Coordinator
5. Approval of assignment of Robin Bolle, 2022-2023 7-8th Grade Co-Ed Basketball Coach, Downieville Jr High School
6. Approval of assignment of Robin Bolle, 2022-2023 Varsity Co-Ed Basketball Coach, Downieville Sr High School

GAYNER/MOOERS

4/0

L. ACTION ITEMS

1. New Business

PUBLIC HEARING – Declaration of Need for Fully Qualified Educators

- a. Public Hearing *opened at 6:50pm* to receive public comment regarding the Declaration of Need for Fully Qualified Educators for the 2022-2023 School Year (Item b).

Kelly Champion—Why are you filing this again?

BERARDI: This is letting the State know that we are flying jobs looking for applicants that are fully credentialed, but when we are unable to find someone in a timely manner this gives us an opportunity to fill the position with someone who is working towards becoming fully credentialed, or they can fill in until a Fully Qualified Educator applies.

Closed at 6:53pm.

- b. Approval of Declaration of Need for Fully Qualified Educators for the 2022-2023 School Year. *A diligent search to recruit fully prepared teacher(s) was made and an insufficient number of certificated persons met the Sierra-Plumas Joint Unified School District's employment criteria for the position(s)*

MOOERS/POTTER

4/0

- c. Approval of CBEST Waiver for Substitute Teachers *(The Sierra-Plumas JUSD has been unable to recruit enough day-to-day substitute teachers who have not had an opportunity to take and pass all sections of the California Basic Educational Skills Test. The District anticipates employing no greater than five (5) day-to-day substitutes on variable term CBEST waiver for the 2022-2023 school year)*

MOOERS/GAYNER

4/0

- d. Acceptance of resignation for the following:

MOOERS/POTTER

4/0

1. Darcy White, Noon Supervisor, Downieville Schools, .25 FTE (1.5 hours/day), effective July 1, 2022
2. Danielle Jackson, Instructional Aide, Loyalton Elementary School, .33 FTE (2 hours/day), effective July 28, 2022
3. Alyssa McCollum, Instructional Aide, Loyalton High School, .25 FTE (1.5 hours/day), effective July 29, 2022

- e. Authorization to fill the following:
MOOERS/GAYNER
4/0
 - 1. Noon Supervisor, Downieville Schools, .25 FTE (1.5 hours/day)
 - 2. Instructional Aide, Loyalton Elementary School, .33 FTE (2 hours/day)
 - 3. Instructional Aide, Loyalton High School, .25 FTE (1.5 hours/day)
- f. Authorization to fill Teacher, Loyalton Elementary School, 1.0 FTE
MOOERS/GAYNER
4/0
- g. Approval of Downieville Schools Secretary position to be increased to 1.0 FTE (from 5 hours/day to 8 hours/day)
MOOERS/POTTER
4/0
- h. Approval of assignment of Darcy White, Secretary, Downieville Schools, 1.0 FTE, effective August 10, 2022
GAYNER/MOOERS
4/0
- i. Approval of assignment of Faith Edwards, 4-6th Grade Teacher, Downieville Elementary School, 1.0 FTE, effective August 22, 2022
GAYNER/MOOERS
4/0
- j. Approval of assignment of Megan Andaluz to the Loyalton High School Spanish teaching position (1.0 FTE) effective August 24, 2022, on the basis of a California Commission on Teacher Credentialing Provisional Internship Permit. A diligent search to recruit a fully prepared teacher was made and an insufficient number of persons met the Sierra-Plumas Joint Unified School District's employment criteria. Assignment: Grades 7-12 Spanish
MOOERS/GAYNER
4/0
- k. Approval to add soccer as a sport under the Loyalton Elementary sports club
POTTER/GAYNER
4/0
- l. Approval to surplus and recycle technology items
MOOERS/GAYNER
4/0
- m. Approval of utilizing AB 361 for meetings conducted through September 13, 2022
MOOERS/GAYNER
4/0

~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

M. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on September 13, 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
 - Update on facilities projects with estimated costs*
 - Appointment for District 4?*
 - Redistricting*

N. ADJOURN at 7:02pm

GAYNER/POTTER

4/0

Christina Potter, Clerk

James Berardi, Superintendent

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT—SPJUSD
CLOSED SESSION REPORTING FORM**

DATE: August 09, 2022

CLOSED SESSION BEGAN AT: 5:34 P.M.

BOARD MEMBERS PRESENT:

Patty Hall Tom Mooers Christina Potter (Vacant) Dorie Gayner

OTHERS PRESENT:

- James Berardi, Superintendent
 Nona Griesert, Director of Business Services

I. SESSION TOPIC(S):

<p>Item #1—Government Code 54957.6 CONFERENCE WITH LABOR NEGOTIATORS Agency Negotiator for the Board: James Berardi, Superintendent Employee Organizations: Unrepresented Employees: Sierra-Plumas Teachers' Association Classified Employees Confidential Employees Administrative Employees</p> <p>RESULT: <input checked="" type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT <input type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN. <input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL _____ MOOERS _____ POTTER _____ (VACANT) _____ GAYNER _____ <input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION: HALL _____ MOOERS _____ POTTER _____ (VACANT) _____ GAYNER _____</p>

II. MOTION TO ADJOURN CLOSED SESSION AT 5:51 P.M. AND RETURN TO OPEN SESSION

BY: Patty Hall (NAME) SECONDED: Tom Mooers (NAME)

MOTION PASSED / FAILED

PRESIDED BY: 
Patty Hall, VICE PRESIDENT

RECORDED BY: 
Christina Potter, CLERK

Checks Dated 08/01/2022 through 08/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085550	08/15/2022	ACADEMIC INNOVATIONS	01-4300	Future Focus Supplies		4,198.00
00085551	08/15/2022	ACCREDITING COMM. FOR SCHOOLS	01-5300	ANNUAL WASC MEMBERSHIP		2,260.00
00085552	08/15/2022	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		281.80
00085553	08/15/2022	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES	618.79	
			01-5899	FIRE EXTINGUISHER MAINT - ALL SITES	46.75	665.54
00085554	08/15/2022	AMAZON CAPITAL SERVICES	01-4300	OFFICE SUPPLIES	104.28	
				Text books	371.20	
			01-4301	Ceramics Supplies	446.90	
				Supplies	1,333.47	
			01-4302	office supplies	164.63	
				Printer Ink	103.49	
				Supplies	72.96	
			01-4320	MAINT. SUPPLIES	399.71	
			01-4330	Supplies	2.46	
				TECHNOLOGY SUPPLIES	72.12	
			01-4400	Science Lab Table	3,812.96	6,554.92
00085555	08/15/2022	AMERIGAS	01-5540	PROPANE		245.21
00085556	08/15/2022	AT&T	01-5890	PHONE SERVICES	41.50	
			01-5899	PHONE SERVICES	20.74	
			01-5910	PHONE SERVICES	793.95	856.19
00085557	08/15/2022	BRADY INDUSTRIES	01-4320	cleaning supplies	5,303.58	
				SUMMER cleaning supplies	107.59	
				Supplies	3,637.20	9,048.37
00085558	08/15/2022	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00085559	08/15/2022	BRITTON AG ED SERVICES	01-4300	PLANNERS FOR OFFICERS		207.00
00085560	08/15/2022	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	4,100.94	
			01-5899	WATER AND SEWER - LOYALTON SITES	242.51	4,343.45
00085561	08/15/2022	CWDL CERTIFIED PUBLIC ACCOUNTANTS	01-9510	AUDIT FEES		1,378.50
00085562	08/15/2022	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		806.06
00085563	08/15/2022	EDWARDS, STEVENS AND TUCKER, LLP	01-5810	LEGAL FEES		295.00
00085564	08/15/2022	FASTRAK INVOICING PROCESSING DEPARTMENT	01-5200	TOLL		12.00
00085565	08/15/2022	GIRAFFE, INC	01-5890	Graduation decor	150.00	
			01-9510	Graduation decor	1,000.00	1,150.00
00085566	08/15/2022	GOLD COUNTRY MEDIA	01-5890	NEWSPAPER ADS		136.00
00085567	08/15/2022	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00
00085568	08/15/2022	JACK SCHREDER & ASSOCIATES	01-5890	FACILITIES RESEARCH		462.50
00085569	08/15/2022	K 12 MANAGEMENT DBA FUELED	01-5890	STUDENT LICENSE BLOCK		15,800.00

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

ESCAPE ONLINE

Checks Dated 08/01/2022 through 08/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085570	08/15/2022	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	4,245.90	
			01-5899	ELECTRIC - LOYALTON SITES	69.43	4,315.33
00085571	08/15/2022	MERIDIAN	01-4300	Planners		899.20
00085572	08/15/2022	MYSTERY SCIENCE C/O DISCOVERY EDUCATION, INC.	01-5890	ONLINE SCIENCE CURRICULUM	849.00	
			01-9330	ONLINE SCIENCE CURRICULUM	1,698.00	2,547.00
00085573	08/15/2022	NEVADA POWER PRODUCTS, INC	01-4320	Starter for John Deere Tractor		193.32
00085574	08/15/2022	PLUMAS UNIFIED SCHOOL DISTRICT	01-9510	TRANSPORTATION AGREEMENT		39,811.84
00085575	08/15/2022	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	01-5890	GASB STATEMENT FEE		350.00
00085576	08/15/2022	SCHOOL MATE	01-4300	Classroom supplies		112.50
00085577	08/15/2022	SCHOOL SPECIALTY LLC	01-4330	Tardy Slips		20.14
00085578	08/15/2022	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		239.14
00085579	08/15/2022	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00085580	08/15/2022	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	588.30	
			01-5899	GARBAGE SERVICE	13.07	601.37
00085581	08/15/2022	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		182.00
00085582	08/15/2022	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	69.61	
			01-4320	MAINT. SUPPLIES	629.97	
				MAINT/CUSTODIAL SUPPLIES	291.33	990.91
00085583	08/15/2022	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		588.80
00085584	08/15/2022	CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	01-4330	SALES TAX	.08	
			01-9502	SALES TAX	4,675.92	4,676.00
00085585	08/15/2022	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		323.00
00085586	08/15/2022	TRI COUNTY SCHOOLS INS. GR.	01-3901	HEALTH INSURANCE	2,922.76	
			01-9535	HEALTH INSURANCE	9,830.24	
			76-9576	HEALTH INSURANCE	54,262.72	67,015.72
00085587	08/15/2022	U.S. BANK	01-4330	ADOBE PRO SUBSCRIPTION	11.24	
				POWER CORD	62.79	
			01-5890	ZOOM SUBSCRIPTION	56.27	
			01-5899	ADOBE PRO SUBSCRIPTION	3.75	134.05
00085588	08/15/2022	U.S. BANK VOYAGER	01-4351	Fuel for Maintenance	457.98	
			01-5200	FUEL FOR FFA	430.85	888.83
00085589	08/15/2022	WHITE'S SIERRA STATION, INC	01-9510	TRUCK SERVICE		436.17
Total Number of Checks					40	173,515.36

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

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Checks Dated 08/01/2022 through 08/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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Fund Summary

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
01	General Fund	40	119,252.64
76	Warrant/Pass Through (payroll)	1	54,262.72
	Total Number of Checks	40	173,515.36
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		173,515.36

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

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2019–20 Title II, Part A Fiscal Year Expenditure Report, 36 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through June 30, 2022.

Required fields are denoted with an asterisk (*).

2019–20 Title II, Part A allocation: \$13,590

Transferred-in amount: \$0

Transferred-out amount: \$5,593

2019–20 Total allocation: \$7,997

Professional Development Expenditures

Professional development for teachers: \$7,323

Professional development for administrators:

All other professional development expenditures:

Recruitment, Training, and Retention Expenditures

Recruitment activities:

Training activities:

Retention activities:

All other recruitment, training, and retention expenditures:

Miscellaneous Expenditures

Class size reduction:

Administrative and indirect costs: \$674

Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation:

Equitable services for nonprofit private schools:

All other allowable expenditures and encumbrances:

Total expenditures and encumbrances: \$7,997

2019–20 Unspent funds: \$0

Last Saved: Nona Griesert (NGriesert), 8/12/2022 3:47 PM, Draft



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2020–21 Title II, Part A Fiscal Year Expenditure Report, 24 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through June 30, 2022.

Required fields are denoted with an asterisk (*).

2020–21 Title II, Part A allocation:	\$13,465
Transferred-in amount:	\$0
Transferred-out amount:	\$5,593
2020–21 Total allocation:	\$7,872 <input type="button" value="Recalculate"/>

Professional Development Expenditures

* Professional development for teachers:	\$7,102
* Professional development for administrators:	\$0
* Consulting/Professional services:	\$0
* Induction programs:	\$0
* Books and other supplies:	\$0
* Dues and membership:	\$0
* Travel and conferences:	\$0

Personnel and Other Authorized Activities

* Certificated personnel salaries:	\$0
* Classified personnel salaries:	\$0
* Employee benefits:	\$0
* Developing or improving an evaluation system:	\$0
* Recruitment activities:	\$0
* Retention activities:	\$0
* Class size reduction:	\$0

Program Expenditures

* Direct administrative costs:	\$0
* Indirect costs:	\$770
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation:	\$0
* Equitable services for nonprofit private schools:	\$0
Total expenditures:	\$7,872 <input type="button" value="Recalculate"/>
2020–21 Unspent funds:	\$0

Save

Return to List

Alice Ng (Fiscal), Division Support Office | ANg@cde.ca.gov | 916-323-4636
Lisa Fasset (Program), Professional Learning Support & Monitoring Office | LFasset@cde.ca.gov | 916-323-4963
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

California Department of Education
1430 N Street
Sacramento, CA 95814

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2021-22 Title II, Part A Fiscal Year Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through June 30, 2022.

Required fields are denoted with an asterisk (*).

2021-22 Title II, Part A allocation:	\$15,381	
Transferred-in amount:	\$0	
Transferred-out amount:	\$5,593	
2021-22 Total allocation:	\$9,788	<input type="button" value="Recalculate"/>

Professional Development Expenditures

* Professional development for teachers:	\$850
* Professional development for administrators:	\$0
* Consulting/Professional services:	\$0
* Induction programs:	\$0
* Books and other supplies:	\$0
* Dues and membership:	\$0
* Travel and conferences:	\$0

Personnel and Other Authorized Activities

* Certificated personnel salaries:	\$0
* Classified personnel salaries:	\$0
* Employee benefits:	\$0
* Developing or improving an evaluation system:	\$0
* Recruitment activities:	\$0
* Retention activities:	\$0
* Class size reduction:	\$0

Program Expenditures

* Direct administrative costs:	\$0	
* Indirect costs:	\$51	
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation:	\$0	
* Equitable services for nonprofit private schools:	\$0	
Total expenditures:	\$901	<input type="button" value="Recalculate"/>
2021-22 Unspent funds:	\$8,887	

Save

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Alice Ng (Fiscal), Division Support Office | ANg@cde.ca.gov | 916-323-4636
Lisa Fassett (Program), Professional Learning Support & Monitoring Office | LFassett@cde.ca.gov | 916-323-4963
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

California Department of Education
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Sacramento, CA 95814

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2021–22 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

Required fields are denoted with an asterisk (*).

Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
 - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
 - b) Includes a dispute resolution process;
 - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

- * Homeless liaison first name: Kimberly
- * Homeless liaison last name: Askew
- * Homeless liaison title: Foster Youth/Workability Coordinator
- * Homeless liaison email address: kaskew@spjUSD.org
(Format: abc@xyz.zyx)
- * Homeless liaison telephone number: 530-993-1660
(Format: 999-999-9999)
- Homeless liaison telephone extension: 101
- * Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education: 0.67
(Format: 0.00)

Homeless Liaison Training Information

- * Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years: No Yes

Has the homeless liaison provided training to the following personnel:

- Principals and other school leaders: No Yes
- Attendance officers and registrars: No Yes
- Teachers and instructional assistants: No Yes
- School counselors: No Yes

Homeless Education Policy and Requirements

- * Does the LEA have a written homeless education policy: No Yes

No policy comment:
Provide an explanation why the LEA does not have a homeless education policy.
(Maximum 500 characters)

Date LEA's board approved the homeless education policy: 02/09/2016 (ex. MM/DD/YYYY)

* Does the LEA meet the above federal requirements: No Yes

Compliance comment:
Provide an explanation why the LEA does not comply with federal requirements.
(Maximum 500 characters)

* Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth: No Yes

Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth: No Yes

Is the housing questionnaire made available in paper form: No Yes

Did your LEA administer the housing questionnaire to all student body during the school year: No Yes

Title I, Part A Homeless Expenditures

2021–22 Title I, Part A LEA allocation: \$100,727

2021–22 Title I, Part A direct or indirect services to homeless children reservation: \$5,000

Amount of 2021–22 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children: \$95,727

Homeless services provided:
(Maximum 500 characters) Materials and supplies for classroom activities, counseling services, tutoring services, Additional support for students needs and activities.

No expenditures or encumbrances comment:
Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services.
(Maximum 500 characters)

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Save

Return to List

Leanne Wheeler, Integrated Student Support and Programs Office | LWheeler@cde.ca.gov | 916-319-0383
Karmina Barrales, Integrated Student Support and Programs Office | KBarrales@cde.ca.gov | 916-327-9692
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



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2022–23 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

Required fields are denoted with an asterisk ().*

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

* The authorized representative agrees to the above statement: No Yes

Authorized Representative's Full Name: James Berardi

Authorized Representative's Title: Superintendent

Authorized Representative's Signature Date: 08/16/2022 (ex MM/DD/YYYY)

Comment:
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)

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Miguel Cordova, Title I Policy, Program, and Support Office | MCordova@cde.ca.gov | 916-319-0381
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



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2022–23 LCAP Federal Addendum Certification

Required fields are denoted with an asterisk (*).

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District: 07/01/2017 (ex. MM/DD/YYYY)

For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP

Direct Funded Charter: (ex. MM/DD/YYYY)
Enter the adoption date of the current LCAP

* Authorized Representative's Full Name: James Berardi

* Authorized Representative's Title: Superintendent

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Local Agency Systems Support Office | LCAPAddendum@cde.ca.gov | 916-323-5233
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

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2022–23 Application for Funding

Required fields are denoted with an asterisk (*).

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year:

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year:

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

* Title I, Part A (Basic Grant): No Yes
ESSA Sec. 1111 et seq.
SACS 3010

* Title II, Part A (Supporting Effective Instruction): No Yes
ESEA Sec. 2104
SACS 4035

Title II, Part A funds used through the Alternative Fund Use Authority (AFUA): No Yes
Section 5211 of ESEA

* Title III English Learner: No Yes
ESEA Sec. 3102
SACS 4203

* Title III Immigrant: No Yes
ESEA Sec. 3102
SACS 4201

* Title IV, Part A (Student and School Support): No Yes
ESSA Sec. 4101
SACS 4127

Title IV, Part A funds used through the Alternative Fund Use Authority (AFUA): No Yes
Section 5211 of ESEA

Title V, Part B Subpart 1 Small, Rural School Achievement Grant: No Yes
ESSA Sec. 5211 SACS 5810

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California Department of Education
1430 N Street
Sacramento, CA 95814

[Web Policy](#)



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2022–23 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

Required fields are denoted with an asterisk (*).

In accordance with the Every Student Succeeds Act (ESSA) sections 1117 and 8501, a local educational agency shall consult annually with appropriate private school officials and both shall have the goal of reaching agreement on how to provide equitable and effective programs for eligible private school children, teachers, and families. This applies to programs under Title I, Part A; Title I, Part C; Title II, Part A; Title III, Part A; Title IV, Part A; Title IV, Part B; and section 4631, with regard to the Project School Emergency Response to Violence Program (Project SERV).

The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information in the Private School Affidavit is not verified, and the California Department of Education takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data and the tax exempt status if it is being used for the purpose of providing equitable services.

Private School's Believed Results of Consultation Allowable Codes

- Y1: meaningful consultation occurred
- Y2: timely and meaningful consultation did not occur
- Y3: the program design is not equitable with respect to eligible private school children
- Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children

Add non-attendance area school(s): No Yes
 The local educational agency is electing to add nonprofit private schools outside of the district's attendance area.

School Name	School Code	Enrollment	* Consultation Occurred	Was Consultation Agreement Met	Signed Written Affirmation on File	Consultation Code	Remove
-------------	-------------	------------	-------------------------	--------------------------------	------------------------------------	-------------------	--------

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Sylvia Hanna, Title I Policy, Program, and Support Office | SHanna@cde.ca.gov | 916-319-0948
 Rina DeRose, Title I Policy, Program, and Support Office | RDeRose@cde.ca.gov | 916-323-0472
 General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



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2022–23 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

Required fields are denoted with an asterisk ().*

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

* 2022–23 Request for authorization: No Yes

LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system:
(Maximum 500 characters)

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Hilary Thomson, Fiscal Oversight and Support Office | HThomson@cde.ca.gov | 916-323-0765
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

CONFLICT-OF-INTEREST CODE

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

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

CONFLICT-OF-INTEREST CODE

**APPENDIX A
DESIGNATED POSITIONS**

<u>POSITION</u>	<u>CATEGORY</u>
Governing Board of Education Members	1
Superintendent of Schools	1
Business Manager	2
School Site Administrators	2
SELPA Director	2
Technology Director	2
Consultants/New Positions	*

Note: The positions of Superintendent of Schools and Business Manager are Sierra County Office of Education staff members who act in a staff capacity.

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

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

CONFLICT-OF-INTEREST CODE

APPENDIX B DISCLOSURE CATEGORIES

Category 1:

Designated position in this category must report:

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

Category 2:

Designated position in this category must report:

- Investments and business positions in business entities and income, including gifts, loans, and travel payments, from, sources which:
 - Are contractors engaged in work or services of the type to be used by the department,
 - Are of the type which engages in the manufacture, sale, repair, rental or distribution of school supplies, books, materials, school furnishings, or equipment of the type utilized by the department in which the designated position manages or directs.

This is the last page of the conflict of interest code for **Sierra-Plumas Joint Unified School District**.



CERTIFICATION OF FPPC APPROVAL

Pursuant to Government Code Section 87303, the conflict of interest code for **Sierra-Plumas Joint Unified School District** was approved on 1/17/ 2017. This code will become effective on 2/16/ 2017.

A handwritten signature in blue ink, appearing to be "BJ", written over a horizontal line.

Brian G. Lau

Senior Commission Counsel

Fair Political Practices Commission

Assignment Monitor
 Teachers on Local Assignment
 Presented to Governing Board 9/13/2022

Teacher	Site	Credential	Subject/Grade	Sections	EC § Section	
Andaluz, M	LHS	Provisional Internship Permit	Spanish 1	2		Misassignment
			Spanish 2	3		Misassignment
			Spanish 3	1		Misassignment
Bolle', R	DVL	Biological Science	PE 9-12	1	44865	Necessary Small School
			PE 9/10			
Bosworth, K	DVL	Multiple Subject	Algebra 1 9-10	1	44865	Necessary Small School
			Journalism 6-12	1	44865	Necessary Small School
			Intro to Art 6-12	1	44865	Necessary Small School
Doyle, P	Sierra Pass	Multiple Subject	Math 7-12	TBD	44865	Alternative School
			Social Science 7-12	TBD	44865	Alternative School
			Science 7-12	TBD	44865	Alternative School
			English	TBD	44865	Alternative School
			ISP K-12	TBD	44865	Alternative School
Rosecrans, J	LHS	University Intern Science:	Science 7	1		Misassignment
			Science 8	2		Misassignment
			Earth Science	1		Misassignment
			Biology	1		Misassignment
			Mechatronics	1		Misassignment
Williams, A	LHS	Biological Science	Course 3	2	44865	Necessary Small School
			Geometry 9-12	1	44865	Necessary Small School
			Algebra I 9-12	2	44865	Necessary Small School
			Algebra II 9-12	1	44865	Necessary Small School
LHS=Loyalton High 7-12						
DVL=Downieville Jr/Sr High 7-12						
Sierra P= Sierra Pass Continuation						Aug-22

doc:Assignment monitor/2022-2023 local teaching assignment_Board-Aug 2022

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 23-002D

Resolution for Adopting the Gann Limit

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2021-2022 and 2022-2023 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, this Board does hereby declare that the appropriations in the Budget for the 2021-2022 and 2022-2023 fiscal years do not exceed the limitations imposed by Proposition 4; and

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

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board held September 13, 2022 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

Christina Potter, Clerk
Sierra-Plumas Joint Unified School District
Governing Board



Sierra-Plumas Joint Unified School District

Unaudited Actuals 2021/22

**September 13, 2022
James Berardi/Superintendent**

Sierra-Plumas Joint Unified School District
Unaudited Actuals
2021/22

Student Attendance/Enrollment

Attendance:	2016/2017 P2	2017/2018 P2	2018/2019 P2	2019/2020 P2	2020/2021 P2	2021/2022 P2
Downieville Elementary	21.97	24.73	26.42	29.86	29.86	29.86
Downieville Jr. High	9.94	7.33	4.65	6.65	6.65	6.65
Downieville Sr. High	11.69	12.88	18.03	20.53	20.53	20.53
Loyalton Elementary	168.07	189.68	188.18	186.47	186.47	186.47
Loyalton 7-8	56.04	48.75	55.53	56.98	56.98	56.98
Loyalton 9-12	92.71	98.70	102.68	108.32	108.32	108.32
Sierra Pass	.91	.76	.69	.64	.64	.64
District Total	361.34	382.83	396.18	409.30	409.30	409.30
Washoe Students	16.70	16.83	12.28	12.27	12.27	12.27
Supplemental Percent	41.19%	39.23%	44.39%	47.33%	47.33%	47.33%

Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
Downieville Elementary	23	27	29	34	34	34
Downieville Jr. Sr. High	23	21	28	30	30	30
Loyalton Elementary	173 (+2TK)	199 (+2TK)	201	205	205	205
Loyalton 7-8 grades	w/LHS	w/LHS	58	60	60	60
Loyalton High	155	157	111	112	112	112
Sierra Pass	2	3	1	1	1	1
District Total	378	407	428	442	442	442

General Fund Form 01:

HIGHLIGHTS

- ❖ Attendance/Enrollment for 2020/21 and 2021/22 utilizing FY2019/20 – P2 count
- ❖ Increased excess of revenues over expenditures approx. \$1.6m.
- ❖ COVID funding has been discontinued, remaining carryover continues as program allows.
- ❖ Forest Reserve Funding approved in 2021/22 and 2022/23.
- ❖ Cafeteria contribution from General fund decreased to approx. \$73k.

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

Net increase in operating fund balance is **\$1,583,886** for an ending fund balance of **\$5,358,229**.

Beginning Funding Balance 7/01/2021: \$ 3,774,342
 Net decrease in Fund Balance: **\$ 1,583,886**
Ending Fund Balance: 6/30/2022: \$ 5,358,229

Components of Ending Fund Balance 2021-2022

- 1) Revolving Cash: \$ 4,100
- 2) Prepaid Items \$ 998
- 3) Restricted: \$ 369,978
- 4) Committed: OPEB \$ 594,385
- 5) REU: \$ 830,000
- 6) Unassigned: \$3,558,768



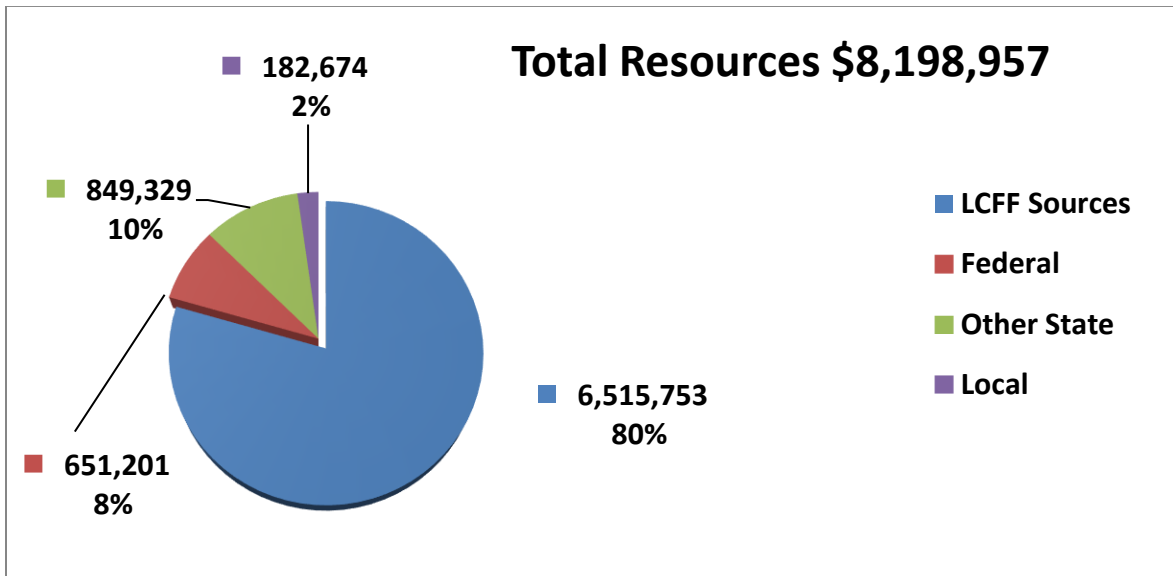
Sierra-Plumas Joint Unified School District
Unaudited Actuals
2021/22

REVENUE

Local Control Funding Formula

District's students are funded by grade level per ADA. In addition to the base rate, additional funding is provided for K-3 students and 9-12 students for Career Technical Education as well as supplemental funds for unduplicated students. Entitlement factors are as follows:

Unduplicated as % of Enrollment		Base Grade Span	Grade Span Adjust	Supplemental
Grades TK-3	ADA	8,093	950	20% of BGS X Undup Count of 45.67%
Grades 4-6	ADA	8,215		
Grades 7-8	ADA	8,458		
Grades 9-12	ADA	9,802	288	
Transportation Add-on of \$488,250				

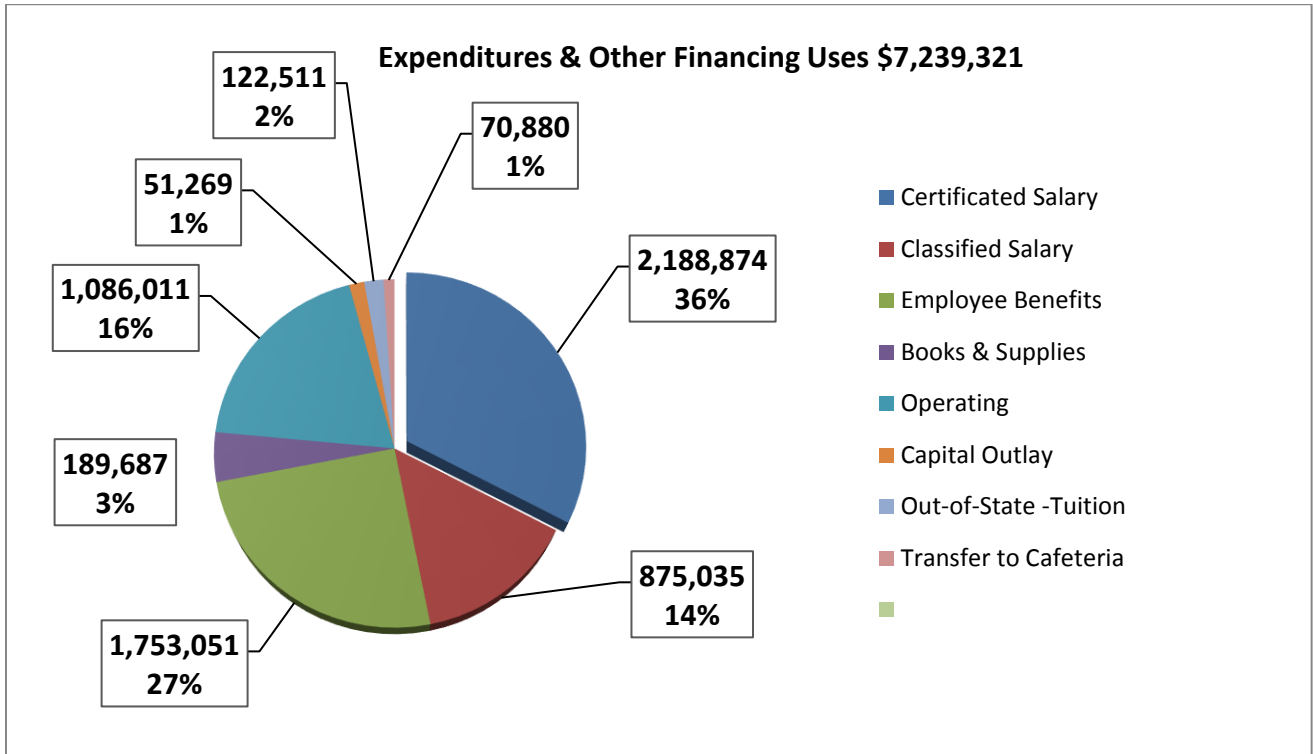


The chart below compares revenue for 2017-2018, 2018-2019, 2019-2020, 2020-2021 actuals, 2021-2022 unaudited actuals and 2022-2023 budget.

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
LCFF	\$4,916,472	\$5,002,712	\$5,097,589	\$4,694,735	\$6,515,753	\$6,275,730
Federal	472,237	455,809	467,318	879,502	651,201	505,790
Other State	475,650	583,586	374,726	901,979	849,329	368,908
Local	331,704	268,829	1,078,015	242,706	182,674	304,750
T/I State Fac. Fund						
Sale of Real Property						
Total	\$6,196,063	\$6,310,936	\$7,017,648	\$6,718,922	\$8,198,957	\$7,455,178

Sierra-Plumas Joint Unified School District
Unaudited Actuals
2021/22

Expenditures and Financing Uses



The chart below compares expenditures for 2017-2018, 2018-2019, 2019-2020, 2020-2021 actuals, 2021-2022 unaudited actuals and 2022-2023 budget.

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
Certificated	\$1,916,767	\$2,033,846	\$2,106,088	\$2,188,874	\$2,160,863	\$2,420,825
Classified	836,866	839,763	888,927	875,035	796,917	948,796
Benefits	1,468,967	1,609,349	1,603,186	1,753,051	1,628,729	1,801,080
Books & Supplies	268,387	310,436	372,503	189,687	396,366	279,231
Services & Operating	1,134,748	1,307,059	1,134,758	1,086,011	1,441,129	1,504,285
Capital Outlay	82,126	242,707	928,565	51,269	87,056	80,000
Outgo to Washoe	104,450	91,562	86,863	122,511	71,977	104,450
Trfr to Special Reserve	230,000	-0-	-0-	-0-	-0-	-0-
Trfr to Cafeteria	58,692	68,867	96,760	70,880	73,435	100,654
Trfr to Capital Projects	-0-	-0-	-	-0-	-0-	-0-
Total	\$6,101,003	\$6,503,589	\$7,217,650	\$6,337,318	\$6,656,472	\$7,239,321

Sierra-Plumas Joint Unified School District
Unaudited Actuals
2021/22

➤ Transportation

Home-to-School transportation agreement with Plumas Unified has saved the district over \$300,000 each of the last three years. However, the law requires that LEA's spend as much on home-to-school as they did in fiscal year 2013-14 or up to LCFF state transportation allocation.

Maintenance of Effort IS NOT met.

<u>Home-to-School Cost</u>	
▪ Sierra Transportation, DVL	\$ 88,499
▪ In-House/LYTN	<u>\$ 188,563</u>
	\$ 277,062
▪ LCFF allocation	\$488,250



NOTE: While the Maintenance of Effort for Transportation was not met financially the level of service to the communities we serve has been maintained. We were able to meet the same level of service required and reduce expenditures in meeting that goal.

➤ Classroom Compensation, Form CEA, per Ed Code 41374

- Minimum percent of current cost expended for classroom is 55%: District's is 56.07%

➤ Debt

- Net Pension Liability: \$ 594,385 FYE 6/30/2022
- Net OPEB obligation: \$ 594,3851
- Compensated Absences: \$ 17,497

➤ Indirect Cost Preliminary Rate:

- Fiscal Year 2017-2018: 3.14%
- Fiscal Year 2018-2019: 3.92%
- Fiscal Year 2019-2020: 5.22%
- Fiscal Year 2020-2021: 6.07%
- Fiscal Year 2021-2022: 6.11%
- Fiscal Year 2022-2023: 7.10% proposed

➤ Lottery:

- NonProp20
 - Funded at \$176.94 per ADA
 - Computers and technology material
 - Technology contracted services
 - Field trip transportation
- Prop20
 - Funded at \$81.94 ADA
 - Instructional textbooks

➤ No Child Left Behind Maintenance of Effort (MOE)

- Required effort: \$12,411
- Expenditure per ADA \$14,103 MOE Met

Sierra-Plumas Joint Unified School District
 Unaudited Actuals
 2021/22

OTHER FUNDS

Cafeteria Fund 13:

Contribution to the child nutrition fund does not include district office staff time or the programs share of utilities cost. The cost per meal calculations include cafeteria staff salaries and benefits. The general fund contributed a total of \$73,435 of which approximately \$22,765 was Downieville's share and \$50,670 for Loyalton.

	<u>Downieville</u>					
<u>Meals Served</u>	<u>17-18</u>	<u>18-1</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>
Breakfast	3,215	3,289	3,518	1,937	2,685	2,883
Lunch	4,343	4,881	5,438	3,489	3,385	4,132
<u>Cost Per Meal</u>						
Breakfast	\$2.92	\$2.93	\$5.83	\$7.62	\$6.88	\$6.35
Lunch	\$7.92	\$6.97	\$5.90	\$7.63	\$7.32	\$9.86
\$7.32						

	<u>Loyalton</u>					
<u>Meals Served</u>						
Breakfast	7,006	7,381	6,995	6,359	5,958	6,070
Lunch	17,618	18,820	17,398	13,830	12,215	17,739
<u>Cost Per Meal</u>						
Breakfast	\$2.99	\$3.10	\$3.79	\$4.73	\$6.42	\$5.82
Lunch	\$5.70	\$5.66	\$3.89	\$5.77	\$8.34	\$5.67

County School Facilities Fund 35 – No activity during 2021-2022



Special Reserve Fund 40 for Capital Outlay Projects

The Downieville Capital projects, Fund 40, Resource 9036 has no activity in 2021-2022 and the balance of \$70,086 is rolling forward into 2022-2023. The LHS Capital projects had \$6,022 in activity for 2021-2022 from Fund 40, Resource 9037 and the balance of \$43,007 is rolling forward to 2022-2023. The LES Capital projects, Resource 9038 has no activity in 2021-2022 and has zero balance. Individual Resource codes have been established within Fund 40 in order to properly track and separate expenditures for each capital project.

Fund 40 Ending Fund Balance, as of June 30, 2021:

○ Resource 9036	DVL Capital Outlay Projects	\$ 70,086
○ Resource 9037	LHS Capital Outlay Projects	\$ 43,007
○ Resource 9038	LES Capital Outlay Projects	\$ -0-
		<u>\$113,093</u>

Sierra-Plumas Joint Unified School District
 Unaudited Actuals
 2021/22

Foundation Private-Purpose Trust Fund 73

The Scholarship started in 1986 for the purpose to award one scholarship to a qualified Loyalton High School student. Mr. Peter Bechen has continued his generous gift of stocks for the benefit of our students. The Bechen scholarship fund for 21/22 provided four (4) scholarship awards totaling \$20,000: 2 @ \$7,000, 1 @ \$4,000 and 1 @ \$2,000. Ending Fund Balance, at fair market value, as of June 30, 2022, is \$741,148 and consists of the following stocks:

<u>DESCRIPTION:</u>	<u>QUANTITY</u>	<u>MARKET PRICE</u>	<u>MARKET VALUE</u>
AT&T INC	3,500	\$ 20.96	\$ 73,360
CHEVRON CORP	1,000	\$ 144.78	\$144,780
CONSTELLATION ENERGY	500	\$ 57.26	\$ 28,630
EXELON CORP	1,500	\$ 45.32	\$ 67,980
FORD MOTOR CO	1,000	\$ 11.13	\$ 11,130
INTEL CORP	1,000	\$ 37.41	\$ 37,410
KINDER MORGAN	1,000	\$ 16.76	\$ 16,760
KKR & CO	2,500	\$ 46.29	\$115,725
PFIZER	1,000	\$ 52.43	\$ 52,430
WARNER BROS/DISCOVERY	846	\$ 13.42	\$ 11,353
DUKE REALTY CORP	1,700	\$ 54.95	\$ 93,415
RLJ LODGING TRUST	1,000	\$ 11.03	\$ 11,030
VENTAS INC	1,500	\$ 51.43	\$ 77,145
TOTAL:			\$741,148

Edna Gottardi Scholarship Private-Purpose Trust Fund 78

The Edna Gottardi Scholarship was transferred to the District in August 2019 for the purpose to award selected qualified Loyalton High School student(s). Ms. Debbie Smith gifted \$8,017 for the benefit of our students. Guidelines will follow the requirements for the Bechen Scholarship until exhausted. In 21/22 the Gottardi Scholarship fund had no awards. The remaining balance at 6/30/2022 is \$7,516.88 and will carry over to the 2022/2023 fiscal year.



Gen Fund Budget Comparison Worksheet

	Year: Period:	Unrestricted				Restricted				Total					
		21/22	21/22	Pos (Neg)	%	21/22	21/22	Pos (Neg)	%	21/22	21/22	Pos (Neg)	%		
		Estimated Actuals	Unaudited Actuals	Difference	Change	Estimated Actuals	Unaudited Actuals	Difference	Change	Estimated Actuals	Unaudited Actuals	Difference	Change		
Revenues															
LCFF Revenues	8010-8099	5,885,473	6,515,753	630,280	10.71%	1	-	-	-	5,885,473	6,515,753	630,280	10.71%		
Federal Revenues	8100-8299	341,000	284,688	(56,312)	-16.51%	2	908,122	366,513	(541,609)	-59.64%	13	1,249,122	651,201	(597,921)	-47.87%
State Revenues	8300-8599	84,065	83,905	(160)	-0.19%		718,274	765,424	47,150	6.56%		802,339	849,329	46,990	5.86%
Local Revenues	8600-8799	267,250	145,924	(121,326)	-45.40%	3	-	36,750	36,750			267,250	182,674	(84,576)	-31.65%
Total Revenues		6,577,788	7,030,270	452,482	6.88%		1,626,396	1,168,687	(457,709)	-28.14%		8,204,184	8,198,957	(5,227)	-0.06%
Expenditures															
Certificated Salaries	1000-1999	1,947,672	1,855,853	(91,819)	-4.71%		281,074	305,010	23,936	8.52%		2,228,746	2,160,863	(67,883)	-3.05%
Classified Salaries	2000-2999	720,077	586,376	(133,701)	-18.57%	4	233,121	210,541	(22,580)	-9.69%		953,198	796,917	(156,281)	-16.40%
Benefits & Taxes	3000-3999	1,304,619	1,137,009	(167,610)	-12.85%	5	497,677	491,720	(5,957)	-1.20%		1,802,296	1,628,729	(173,567)	-9.63%
Materials & Supplies	4000-4999	323,340	101,832	(221,508)	-68.51%	6	483,260	294,533	(188,727)	-39.05%	14	806,600	396,365	(410,235)	-50.86%
Operating Expenditures	5000-5999	1,398,153	1,369,976	(28,177)	-2.02%		436,138	71,152	(364,986)	-83.69%	15	1,834,291	1,441,128	(393,163)	-21.43%
Capital Outlay	6000-6599	81,500	26,976	(54,524)	-66.90%	7	135,049	60,080	(74,969)	-55.51%	16	216,549	87,056	(129,493)	-59.80%
Other Outgo	7100-7299, 7400-7499	104,450	71,977	(32,473)	-31.09%	8	-	-	-			104,450	71,977	(32,473)	-31.09%
Other Outgo	7300-7399	(70,855)	(29,206)	41,649	-58.78%	9	70,855	29,206	(41,649)	-58.78%	9	-	-	-	
Total Expenditures		5,808,956	5,120,793	(688,163)	-11.85%		2,137,174	1,462,242	(674,932)	-31.58%		7,946,130	6,583,035	(1,363,095)	-17.15%
Rev less Exp		768,832	1,909,477	1,140,645	148.36%		(510,778)	(293,555)	217,223	-42.53%		258,054	1,615,922	1,357,868	526.20%
Other Sources/Uses															
Transfers In	8910-8979	-	41,400	41,400		10	-	-	-			-	41,400	41,400	
Contributions	8980-8999	(89,209)	(226,030)	(136,821)	153.37%	11	89,209	226,030	136,821	153.37%	11	-	-	-	
Transfers Out	7610-7699	89,364	73,435	(15,929)	-17.82%	12	-	-	-			89,364	73,435	(15,929)	-17.82%
Total Other Sources		(178,573)	(258,065)	(79,492)	44.52%		89,209	226,030	136,821	153.37%		(89,364)	(32,035)	57,329	-64.15%
Change in Fund Bal		590,259	1,651,412	1,061,153	179.78%		(421,569)	(67,525)	354,044	-83.98%		168,690	1,583,887	1,415,197	838.93%
Beg Fund Bal		3,336,838	3,336,839	1	0.00%		421,569	437,503	15,934	3.78%		3,758,407	3,774,342	15,935	0.42%
Adjustments		-	-	-			-	-	-			-	-	-	
Adj Beg Fund Bal		3,301,340	3,336,839	35,499	1.07%		421,569	437,503	15,934	3.78%		3,758,407	3,774,342	15,935	0.42%
End Fund Bal		3,891,599	4,988,251	1,061,154	27.27%		-	369,978	369,978			3,927,097	5,358,229	1,431,132	36.44%
Non Spendable		3,400	4,100	700			-	-	-			3,400	4,100	700	
Prepaid Items		-	998	998			-	-	-			-	998	998	
Restricted		-	-	-			-	369,978	369,978			-	369,978	369,978	
Committed		-	-	-			-	-	-			-	-	-	
OPEB		594,385	594,385	-			-	-	-			594,385	594,385	-	
Assigned		-	-	-			-	-	-			-	-	-	
Deferred Maintenance		-	-	-			-	-	-			-	-	-	
REU		1,001,000	830,000	(171,000)	-17.08%		-	-	-			1,001,000	830,000	(171,000)	-17.08%
Unassigned		2,292,814	3,558,768	1,061,154	46.28%		-	-	-			2,328,312	3,558,768	1,061,154	45.58%

REU is: 12.5% 12.5%

Tickmark Legend

1	Unrestricted LCFF revenues reduced approx (\$193k), ERAF revenue increased approx \$8k, Property tax revenue increased approx \$200k, EPA revenue increased \$615k
2	Unrestricted federal revenues reduced approx (\$56k) for forest reserve funding.
3	Unrestricted local revenues reduced by approx (\$4k) for leases/rentals, interest reduced approx (\$10k), interagency services reduced approx (\$107k).
4	Unrestricted classified salaries reduced approx (\$127k) to COVID funding, reduced approx (\$3k) to FYSCP support, reduced approx (\$4k) for extra duty support.
5	Unrestricted benefits expenditures reduced per salary adjustments.
6	Unrestricted M&S reduced approx (\$75k) to COVID funding, reduced non-cap equip approx (\$50k), custodial/grounds reduced approx (\$32k), vehicle maint reduced approx (\$32k), office supplies reduced approx (\$7k), fuel reduced approx (\$2k), other M&S reduced approx (\$23k).
7	Unrestricted capital outlay reduced approx (\$2k) for equipment and reduced approx (\$52k) for equipment replacement.
8	Unrestricted out of state tuition reduced approx (\$32k).
9	Unrestricted/Restricted Indirect Costs increased approx \$41k
10	Unrestricted Transfer-In for sale of Sierraville School site.
11	Unrestricted/Restricted contributions increased approx \$157k for Title I, reduced approx (\$15k) for CTEIG, reduced approx (\$5k) for Ag Voc Ed.
12	Unrestricted transfer-out due to reduced cafeteria contribution approx (\$16k)
13	Restricted federal revenues increased approx \$16k for ESSER I, increased approx \$500k for ESSER III, increased approx \$9k for Teacher Quality, increased approx \$17k for SRSA/REAP.
14	Restricted M&S reduced approx (\$78k) for textbooks, increase approx \$7k for classroom supplies, grounds reduced approx (\$31k), non-cap equip reduced approx (\$26k), other expenditures reduced approx (\$61k).
15	Restricted operating expenditures reduced approx (\$172k) for travel & conferences, services reduced approx (\$45k), contracted services reduced approx (\$148k)
16	Restricted capital outlay reduced approx (\$65k) for building & improvements, equipment reduced approx (\$25k), equipment replacement increased approx \$15k
17	
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited 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		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
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	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
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	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	6,515,753.14	0.00	6,515,753.14	6,275,730.00	0.00	6,275,730.00	-3.7%
2) Federal Revenue		8100-8299	284,667.97	366,513.88	651,201.65	341,000.00	164,790.00	505,790.00	-22.3%
3) Other State Revenue		8300-8599	83,905.14	765,424.09	849,329.23	78,745.00	290,163.00	368,908.00	-56.6%
4) Other Local Revenue		8800-6799	145,924.55	36,750.00	162,674.55	268,000.00	36,750.00	304,750.00	66.8%
5) TOTAL, REVENUES			7,030,270.80	1,168,687.97	8,198,958.77	6,963,475.00	491,703.00	7,455,178.00	-9.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,855,852.87	305,010.18	2,160,863.05	2,307,282.00	113,543.00	2,420,825.00	12.0%
2) Classified Salaries		2000-2999	586,375.36	210,541.51	796,916.87	846,511.00	102,285.00	948,796.00	19.1%
3) Employee Benefits		3000-3999	1,137,009.24	491,720.01	1,628,729.25	1,434,798.00	366,282.00	1,801,080.00	10.6%
4) Books and Supplies		4000-4999	101,831.92	294,533.67	396,365.59	217,466.00	61,765.00	279,231.00	-29.6%
5) Services and Other Operating Expenditures		5000-5999	1,369,976.22	71,152.52	1,441,128.74	1,441,693.00	62,592.00	1,504,285.00	4.4%
6) Capital Outlay		6000-6999	26,976.32	80,080.16	87,056.48	80,000.00	0.00	80,000.00	-8.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	71,977.46	0.00	71,977.46	104,450.00	0.00	104,450.00	45.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(29,206.14)	29,206.14	0.00	(10,303.00)	10,303.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,120,793.25	1,462,244.19	6,583,037.44	6,421,897.00	716,770.00	7,138,667.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			1,909,477.55	(293,556.22)	1,615,921.33	541,578.00	(225,067.00)	316,511.00	-80.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		6900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	73,434.96	0.00	73,434.96	100,654.00	0.00	100,654.00	37.1%
2) Other Sources/Uses									
a) Sources		8930-8979	41,400.00	0.00	41,400.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(226,030.85)	226,030.85	0.00	(225,067.00)	225,067.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(258,065.81)	226,030.85	(32,034.96)	(325,721.00)	225,067.00	(100,654.00)	214.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,651,411.74	(67,525.37)	1,583,886.37	215,857.00	0.00	215,857.00	-86.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,336,839.46	437,503.32	3,774,342.78	4,988,251.20	369,977.95	5,358,229.15	42.0%
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)			3,336,839.46	437,503.32	3,774,342.78	4,988,251.20	369,977.95	5,358,229.15	42.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,336,839.46	437,503.32	3,774,342.78	4,988,251.20	369,977.95	5,358,229.15	42.0%
2) Ending Balance, June 30 (E + F1e)			4,988,251.20	369,977.95	5,358,229.15	5,204,108.20	369,977.95	5,574,086.15	4.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	998.00	0.00	998.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	369,977.95	369,977.95	0.00	369,977.95	369,977.95	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	594,385.00	0.00	594,385.00	594,385.00	0.00	594,385.00	0.0%
OPEB	0000	9760	594,385.00		594,385.00				
OPEB	0000	9760				594,385.00		594,385.00	
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	830,000.00	0.00	830,000.00	905,000.00	0.00	905,000.00	9.0%
Unassigned/Unappropriated Amount		9790	3,558,768.20	0.00	3,558,768.20	3,701,323.20	0.00	3,701,323.20	4.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,510,404.80	124,797.42	5,635,202.22				
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	4,100.00	0.00	4,100.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,980.00	0.00	7,980.00				
4) Due from Grantor Government		9290	11,631.48	358,639.73	370,271.21				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	998.00	0.00	998.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,535,114.28	483,437.15	6,018,551.43				
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	339,251.08	4,321.67	343,572.75				
2) Due to Grantor Governments		9590	207,612.00	810.38	208,422.38				
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	108,327.15	108,327.15				
6) TOTAL, LIABILITIES			546,863.08	113,459.20	660,322.28				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,888,251.20	389,977.95	5,358,229.15				

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,755,299.00	0.00	2,755,299.00	2,942,522.00	0.00	2,942,522.00	6.8%
Education Protection Account State Aid - Current Year		8012	701,328.00	0.00	701,328.00	388,672.00	0.00	388,672.00	-47.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	22,502.75	0.00	22,502.75	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	25,731.19	0.00	25,731.19	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	1,939.92	0.00	1,939.92	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	2,804,892.10	0.00	2,804,892.10	2,879,536.00	0.00	2,879,536.00	2.7%
Unsecured Roll Taxes		8042	79,478.55	0.00	79,478.55	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	2,456.56	0.00	2,456.56	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	29,608.50	0.00	29,608.50	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	92,516.57	0.00	92,516.57	85,000.00	0.00	85,000.00	-8.1%
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%
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			6,515,753.14	0.00	6,515,753.14	6,275,730.00	0.00	6,275,730.00	-3.7%
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			6,515,753.14	0.00	6,515,753.14	6,275,730.00	0.00	6,275,730.00	-3.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	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%
Forest Reserve Funds		8260	284,687.97	0.00	284,687.97	341,000.00	0.00	341,000.00	19.8%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		101,596.00	101,596.00		100,727.00	100,727.00	-0.9%
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		6,494.00	6,494.00		15,181.00	15,181.00	133.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
Tille 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, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		8,631.85	8,631.85		10,000.00	10,000.00	15.9%
Career and Technical Education	3500-3599	8290		2,567.19	2,567.19		3,141.00	3,141.00	22.4%
All Other Federal Revenue	All Other	8290	0.00	247,224.84	247,224.84	0.00	35,741.00	35,741.00	-85.5%
TOTAL, FEDERAL REVENUE			284,687.97	368,513.88	651,201.85	341,000.00	164,790.00	505,790.00	-22.3%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	6319		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	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	17,350.00	0.00	17,350.00	17,350.00	0.00	17,350.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	66,555.14	33,524.38	100,079.52	61,395.00	26,605.00	88,000.00	-12.1%
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, 6690, 6695	8590		0.00	0.00		0.00	0.00	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	0.00	706,899.71	706,899.71	0.00	263,558.00	263,558.00	-62.7%
TOTAL, OTHER STATE REVENUE			83,905.14	765,424.09	849,329.23	78,745.00	290,163.00	368,908.00	-56.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
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		6621	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		6625	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		6631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		6632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		6634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,734.00	0.00	2,734.00	6,500.00	0.00	6,500.00	137.7%
Interest		8660	49,916.13	0.00	49,916.13	60,000.00	0.00	60,000.00	20.2%
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		6671	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	82,307.97	0.00	82,307.97	189,500.00	0.00	189,500.00	130.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,966.45	36,750.00	47,716.45	12,000.00	36,750.00	48,750.00	2.2%
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			145,924.55	36,750.00	182,674.55	268,000.00	36,750.00	304,750.00	66.8%
TOTAL, REVENUES			7,030,270.80	1,168,687.97	8,198,958.77	6,963,475.00	481,703.00	7,485,178.00	-9.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,610,315.67	305,010.18	1,915,325.85	2,046,977.00	113,543.00	2,160,520.00	12.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	245,537.20	0.00	245,537.20	260,305.00	0.00	260,305.00	6.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,655,852.87	305,010.18	2,160,863.05	2,307,282.00	113,543.00	2,420,825.00	12.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	17,345.36	206,266.13	223,611.49	163,005.00	102,285.00	265,290.00	16.6%
Classified Support Salaries		2200	386,056.89	4,275.38	390,332.27	504,473.00	0.00	504,473.00	29.2%
Classified Supervisors' and Administrators' Salaries		2300	21,705.35	0.00	21,705.35	2,700.00	0.00	2,700.00	-87.6%
Clerical, Technical and Office Salaries		2400	156,914.22	0.00	156,914.22	171,820.00	0.00	171,820.00	9.5%
Other Classified Salaries		2900	4,353.54	0.00	4,353.54	4,513.00	0.00	4,513.00	3.7%
TOTAL, CLASSIFIED SALARIES			586,375.36	210,541.51	796,916.87	846,511.00	102,285.00	948,796.00	19.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	293,749.67	292,223.48	585,973.33	438,445.00	229,189.00	667,634.00	13.9%
PERS		3201-3202	100,695.22	44,943.72	145,640.94	173,506.00	66,986.00	240,492.00	65.1%
OASDI/Medicare/Alternative		3301-3302	71,539.58	20,601.31	92,140.89	97,120.00	9,696.00	106,816.00	15.9%
Health and Welfare Benefits		3401-3402	518,099.84	112,760.21	630,860.05	559,633.00	52,609.00	612,242.00	-3.0%
Unemployment Insurance		3501-3502	10,897.34	4,229.91	15,127.25	16,032.00	1,082.00	17,114.00	13.1%
Workers' Compensation		3601-3602	74,401.27	18,959.40	91,360.67	97,452.00	6,720.00	104,172.00	14.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	67,626.12	0.00	67,626.12	52,610.00	0.00	52,610.00	-22.2%
TOTAL, EMPLOYEE BENEFITS			1,137,009.24	491,720.01	1,628,729.25	1,434,798.00	366,282.00	1,801,080.00	10.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	25,119.45	25,119.45	0.00	26,605.00	26,605.00	5.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	84,110.02	82,882.81	166,992.83	167,466.00	19,227.00	186,693.00	11.8%
Noncapitalized Equipment		4400	17,721.90	186,531.41	204,253.31	50,000.00	15,933.00	65,933.00	-67.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,831.92	294,533.67	396,365.59	217,466.00	61,765.00	279,231.00	-29.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	72,223.12	0.00	72,223.12	185,000.00	0.00	185,000.00	156.2%
Travel and Conferences		5200	5,892.96	32,248.34	37,941.30	7,395.00	15,182.00	22,577.00	-40.5%
Dues and Memberships		5300	9,167.98	0.00	9,167.98	10,000.00	0.00	10,000.00	9.1%
Insurance		5400 - 5450	156,480.49	0.00	156,480.49	160,000.00	0.00	160,000.00	2.2%
Operations and Housekeeping Services		5500	340,631.20	3,166.07	343,797.27	364,000.00	3,000.00	367,000.00	6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,970.28	1,333.85	105,304.13	82,000.00	1,500.00	83,500.00	-20.7%
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	667,549.60	34,404.26	701,953.86	617,523.00	42,910.00	660,433.00	-5.9%
Communications		5900	14,260.61	0.00	14,260.61	15,775.00	0.00	15,775.00	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,369,976.22	71,152.52	1,441,128.74	1,441,693.00	62,592.00	1,504,285.00	4.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	40,490.00	40,490.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	24,657.38	5,510.35	30,167.73	25,000.00	0.00	25,000.00	-17.1%
Equipment Replacement		6500	2,318.94	14,079.81	16,398.75	55,000.00	0.00	55,000.00	235.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,976.32	60,080.16	87,056.48	80,000.00	0.00	80,000.00	-8.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	71,977.46	0.00	71,977.46	104,450.00	0.00	104,450.00	45.1%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			71,977.46	0.00	71,977.46	104,450.00	0.00	104,450.00	45.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(29,206.14)	29,206.14	0.00	(10,303.00)	10,303.00	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			(29,206.14)	29,206.14	0.00	(10,303.00)	10,303.00	0.00	0.0%
TOTAL, EXPENDITURES			5,120,793.25	1,462,244.19	6,583,037.44	6,421,897.00	716,770.00	7,138,667.00	8.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	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	73,434.96	0.00	73,434.96	100,654.00	0.00	100,654.00	37.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			73,434.96	0.00	73,434.96	100,654.00	0.00	100,654.00	37.1%
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	41,400.00	0.00	41,400.00	0.00	0.00	0.00	-100.0%
Other Sources									
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			41,400.00	0.00	41,400.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(226,030.85)	226,030.85	0.00	(225,067.00)	225,067.00	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			(226,030.85)	226,030.85	0.00	(225,067.00)	225,067.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(258,065.81)	226,030.85	(32,034.96)	(325,721.00)	225,067.00	(100,654.00)	214.2%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	6,515,753.14	0.00	6,515,753.14	8,275,730.00	0.00	6,275,730.00	-3.7%
2) Federal Revenue		8100-8299	284,687.97	365,513.88	651,201.85	341,000.00	164,790.00	505,790.00	-22.3%
3) Other State Revenue		8300-8599	83,905.14	765,424.09	849,329.23	78,745.00	290,163.00	368,908.00	-56.6%
4) Other Local Revenue		8600-8799	145,824.55	38,750.00	182,874.55	268,000.00	36,750.00	304,750.00	66.8%
5) TOTAL REVENUES			7,030,270.80	1,168,687.97	8,198,958.77	6,063,475.00	491,703.00	7,455,178.00	-9.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,457,463.48	1,138,042.25	3,595,505.73	3,326,557.00	673,499.00	4,010,056.00	11.5%
2) Instruction - Related Services	2000-2999		585,053.98	34,831.58	619,885.56	551,038.00	21,210.00	572,248.00	-4.8%
3) Pupil Services	3000-3999		272,686.78	5,521.82	278,208.60	393,115.00	0.00	393,115.00	40.8%
4) Ancillary Services	4000-4999		58,329.81	1,195.96	59,525.77	92,003.00	1,500.00	93,503.00	57.1%
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		760,548.89	101,990.75	862,539.64	784,070.00	17,561.00	801,631.00	-7.1%
8) Plant Services	8000-8999		934,722.85	179,881.83	1,114,384.68	1,180,654.00	3,000.00	1,183,654.00	4.4%
9) Other Outgo	9000-9999	Except 7600-7699	71,977.46	0.00	71,977.46	104,450.00	0.00	104,450.00	45.1%
10) TOTAL EXPENDITURES			5,120,793.25	1,462,244.19	6,583,037.44	8,421,897.00	716,770.00	7,138,667.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,909,477.55	(293,556.22)	1,615,921.33	541,578.00	(225,067.00)	316,511.00	-80.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	73,434.96	0.00	73,434.96	100,654.00	0.00	100,654.00	37.1%
2) Other Sources/Uses									
a) Sources		8930-8979	41,400.00	0.00	41,400.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(225,030.85)	225,030.85	0.00	(225,067.00)	225,067.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(258,065.81)	225,030.85	(32,034.96)	(325,721.00)	225,067.00	(100,654.00)	214.2%

Description	Function Codes	Object Codes	2021-22 Unaudited 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,651,411.74	(67,525.37)	1,583,886.37	215,857.00	0.00	215,857.00	-86.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,336,839.46	437,503.32	3,774,342.78	4,988,251.20	369,977.95	5,358,229.15	42.0%
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)			3,336,839.46	437,503.32	3,774,342.78	4,988,251.20	369,977.95	5,358,229.15	42.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,336,839.46	437,503.32	3,774,342.78	4,988,251.20	369,977.95	5,358,229.15	42.0%
2) Ending Balance, June 30 (E + F1e)			4,988,251.20	369,977.95	5,358,229.15	5,204,100.20	369,977.95	5,574,086.15	4.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	998.00	0.00	998.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	369,977.95	369,977.95	0.00	369,977.95	369,977.95	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	594,385.00	0.00	594,385.00	594,385.00	0.00	594,385.00	0.0%
OPEB	0000	9760	594,385.00		594,385.00				
OPEB	0000	9760				594,385.00		594,385.00	
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	830,000.00	0.00	830,000.00	905,000.00	0.00	905,000.00	9.0%
Unassigned/Unappropriated Amount		9790	3,558,768.20	0.00	3,558,768.20	3,701,323.20	0.00	3,701,323.20	4.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	65,673.00	65,673.00
6266	Educator Effectiveness, FY 2021-22	136,955.80	136,955.80
6300	Lottery: Instructional Materials	85,401.01	85,401.01
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7412	A-G Access/Success Grant	14,153.00	14,153.00
7413	A-G Learning Loss Mitigation Grant	5,306.00	5,306.00
9010	Other Restricted Local	37,489.14	37,489.14
Total, Restricted Balance		369,977.95	369,977.95

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	131,073.23	94,000.00	-28.3%
3) Other State Revenue		8300-8599	7,665.80	7,000.00	-8.7%
4) Other Local Revenue		8600-8799	(3,031.14)	20,500.00	-776.3%
5) TOTAL, REVENUES			135,707.89	121,500.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,461.40	95,270.00	11.5%
3) Employee Benefits		3000-3999	44,223.50	50,014.00	13.1%
4) Books and Supplies		4000-4999	63,284.88	67,400.00	6.5%
5) Services and Other Operating Expenditures		5000-5999	10,170.42	9,470.00	-6.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			203,140.20	222,154.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(67,432.31)	(100,654.00)	49.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,434.96	100,654.00	37.1%
b) Transfers Out		7600-7629	0.00	0.00	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			73,434.96	100,654.00	37.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,002.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,353.25	9,355.90	179.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,353.25	9,355.90	179.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,353.25	9,355.90	179.0%
2) Ending Balance, June 30 (E + F1e)			9,355.90	9,355.90	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			9,355.90	9,355.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(13,830.17)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,519.53		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,689.36		
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	1,333.46		
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			1,333.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			9,355.90		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	125,740.65	84,000.00	-33.2%
Donated Food Commodities		8221	4,718.58	10,000.00	111.9%
All Other Federal Revenue		8290	614.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			131,073.23	94,000.00	-28.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,665.80	7,000.00	-8.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,665.80	7,000.00	-8.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(3,031.14)	20,500.00	-776.3%
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					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,031.14)	20,500.00	-776.3%
TOTAL, REVENUES			135,707.89	121,500.00	-10.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	85,461.40	95,270.00	11.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,461.40	95,270.00	11.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,345.32	22,055.00	27.2%
OASDI/Medicare/Alternative		3301-3302	6,321.12	7,053.00	11.6%
Health and Welfare Benefits		3401-3402	17,536.40	17,537.00	0.0%
Unemployment Insurance		3501-3502	427.31	476.00	11.4%
Workers' Compensation		3601-3602	2,593.35	2,893.00	11.6%
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			44,223.50	50,014.00	13.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,039.14	7,500.00	24.2%
Noncapitalized Equipment		4400	0.00	4,900.00	New
Food		4700	57,245.74	55,000.00	-3.9%
TOTAL, BOOKS AND SUPPLIES			63,284.88	67,400.00	6.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,681.24	8,070.00	-16.6%
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	489.18	900.00	84.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,170.42	9,470.00	-6.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			203,140.20	222,154.00	9.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	73,434.96	100,654.00	37.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			73,434.96	100,654.00	37.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			73,434.96	100,654.00	37.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	131,073.23	94,000.00	-28.3%
3) Other State Revenue		8300-8599	7,665.80	7,000.00	-8.7%
4) Other Local Revenue		8600-8799	(3,031.14)	20,500.00	-776.3%
5) TOTAL, REVENUES			135,707.89	121,500.00	-10.5%
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		203,140.20	222,154.00	9.4%
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			203,140.20	222,154.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(67,432.31)	(100,654.00)	49.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,434.96	100,654.00	37.1%
b) Transfers Out		7600-7629	0.00	0.00	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			73,434.96	100,654.00	37.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,002.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,353.25	9,355.90	179.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,353.25	9,355.90	179.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,353.25	9,355.90	179.0%
2) Ending Balance, June 30 (E + F1e)			9,355.90	9,355.90	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			9,355.90	9,355.90	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 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	8,741.90	8,741.90
5810	Other Restricted Federal	614.00	614.00
Total, Restricted Balance		<u>9,355.90</u>	<u>9,355.90</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	6,022.62	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,022.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(6,022.62)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,022.62)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	119,116.44	113,093.82	-5.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			119,116.44	113,093.82	-5.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			119,116.44	113,093.82	-5.1%
2) Ending Balance, June 30 (E + F1e)					
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	113,093.82	113,093.82	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	113,093.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			113,093.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			113,093.82		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
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%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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	6,022.62	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,022.62	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
All Other Transfers Out to All Others					
		7299	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%
TOTAL, EXPENDITURES			6,022.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
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: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
Proceeds from Lease Revenue Bonds		8973	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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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		6,022.62	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,022.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,022.62)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,022.62)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119,116.44	113,093.82	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,116.44	113,093.82	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,116.44	113,093.82	-5.1%
2) Ending Balance, June 30 (E + F1e)			113,093.82	113,093.82	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	113,093.82	113,093.82	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 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	113,093.82	113,093.82
Total, Restricted Balance		113,093.82	113,093.82

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,489.22	15,000.00	-84.3%
5) TOTAL, REVENUES			95,489.22	15,000.00	-84.3%
B. EXPENSES					
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 Expenses		5000-5999	0.00	15,000.00	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	15,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,489.22	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			95,489.22	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	645,659.10	741,148.32	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,659.10	741,148.32	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			645,659.10	741,148.32	14.8%
2) Ending Net Position, June 30 (E + F1e)			741,148.32	741,148.32	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	741,148.32	741,148.32	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	75,159.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	680,988.40		
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) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			756,148.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	15,000.00		
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			15,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			741,148.32		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,761.88	15,000.00	-36.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	71,727.34	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,489.22	15,000.00	-84.3%
TOTAL, REVENUES			95,489.22	15,000.00	-84.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	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	0.00	15,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	15,000.00	New
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	15,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,489.22	15,000.00	-84.3%
5) TOTAL, REVENUES			95,489.22	15,000.00	-84.3%
B. EXPENSES (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	15,000.00	New
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	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	15,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			95,489.22	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			95,489.22	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	645,659.10	741,148.32	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,659.10	741,148.32	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			645,659.10	741,148.32	14.8%
2) Ending Net Position, June 30 (E + F1e)			741,148.32	741,148.32	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	741,148.32	741,148.32	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2021-22 Unaudited 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
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 Unaudited 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)]	0.01	0.01	0.01	0.01	0.01	0.01
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.01	0.01	0.01	0.01	0.01	0.01
2. District Funded County Program ADA						
a. County Community Schools	396.18	396.18	396.18	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 Unaudited 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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	157,192.00	0.00	157,192.00	0.00	0.00	157,192.00
Capital assets being depreciated:						
Land Improvements	385,804.00		385,804.00			385,804.00
Buildings	8,770,545.00		8,770,545.00			8,770,545.00
Equipment	997,442.00		997,442.00	906,913.00		1,904,355.00
Total capital assets being depreciated	10,153,791.00	0.00	10,153,791.00	906,913.00	0.00	11,060,704.00
Accumulated Depreciation for:						
Land Improvements	(176,664.00)		(176,664.00)		25,721.00	(202,385.00)
Buildings	(5,678,303.00)		(5,678,303.00)		219,174.00	(5,897,477.00)
Equipment	(857,867.00)		(857,867.00)		152,055.00	(1,009,922.00)
Total accumulated depreciation	(6,712,834.00)	0.00	(6,712,834.00)	0.00	396,950.00	(7,109,784.00)
Total capital assets being depreciated, net excluding lease assets	3,440,957.00	0.00	3,440,957.00	906,913.00	396,950.00	3,950,920.00
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
Governmental activity capital assets, net	3,598,149.00	0.00	3,598,149.00	906,913.00	396,950.00	4,108,112.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net 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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.07%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$4,098,558.97
	Appropriations Subject to Limit	\$4,098,558.97
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	10.19%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 13, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

For County Office of Education:

For School District:

Nona Griesert

Nona Griesert

Name

Name

Director of Business Services/CBO

Director of Business Services/

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,160,863.05	301	579.91	303	2,160,283.14	305	2,300.00		307	2,157,983.14	309
2000 - Classified Salaries	796,916.87	311	52,117.86	313	744,799.01	315	57,366.82		317	687,432.19	319
3000 - Employee Benefits	1,628,729.25	321	32,602.64	323	1,596,126.61	325	18,104.26		327	1,578,022.35	329
4000 - Books, Supplies Equip Replace. (6500)	412,764.34	331	0.00	333	412,764.34	335	43,703.27		337	369,061.07	339
5000 - Services. . . & 7300 - Indirect Costs	1,441,128.74	341	156,815.86	343	1,284,312.88	345	201,001.63		347	1,083,311.25	349
TOTAL					6,198,285.98	365			TOTAL	5,875,810.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			56.07%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.07%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	5,875,810.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
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	594,385.00		594,385.00			594,385.00	
Total/Net OPEB Liability	594,385.00		594,385.00			594,385.00	
Compensated Absences Payable	18,612.57		18,612.57		1,115.49	17,497.08	
Governmental activities long-term liabilities	1,207,382.57	0.00	1,207,382.57	0.00	1,115.49	1,206,267.08	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	6,656,472.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	539,194.54
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	81,546.13
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	73,434.96
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	239,117.64
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)				394,098.73
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	67,432.31
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)				5,790,611.44

		2021-22 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		410.57
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,103.83
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,333,530.23	12,411.35
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)	5,333,530.23	12,411.35
B. Required effort (Line A.2 times 90%)	4,800,177.21	11,170.22
C. Current year expenditures (Line I.E and Line II.B)	5,790,611.44	14,103.83
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 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
Total adjustments to base expenditures	0.00	0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,057,399.01		4,057,399.01			4,098,558.97
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	429.73		429.73			410.57
	Adjustments to 2020-21			Adjustments to 2021-22		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	410.57		410.57	410.57		410.57
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			410.57			410.57
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	22,502.75		22,502.75	0.00		0.00
2. Timber Yield Tax (Object 8022)	25,731.19		25,731.19	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,939.92		1,939.92	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,804,892.10		2,804,892.10	2,879,536.00		2,879,536.00
5. Unsecured Roll Taxes (Object 8042)	79,478.55		79,478.55	0.00		0.00
6. Prior Years' Taxes (Object 8043)	2,456.56		2,456.56	0.00		0.00
7. Supplemental Taxes (Object 8044)	29,608.50		29,608.50	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	92,516.57		92,516.57	85,000.00		85,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,059,126.14	0.00	3,059,126.14	2,964,536.00	0.00	2,964,536.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,059,126.14	0.00	3,059,126.14	2,964,536.00	0.00	2,964,536.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			41,303.87			48,509.00
19b. Qualified Capital Outlay Projects			0.00			0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	41,303.87	0.00	0.00	48,509.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	3,456,627.00		3,456,627.00	3,311,194.00		3,311,194.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,456,627.00	0.00	3,456,627.00	3,311,194.00	0.00	3,311,194.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,198,958.77		8,198,958.77	7,455,178.00		7,455,178.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	49,916.13		49,916.13	60,000.00		60,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2021-22 Actual			2022-23 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,057,399.01			4,098,558.97
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9554			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,098,558.97			4,408,000.17
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,059,126.14			2,964,536.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			49,268.40			49,268.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,080,736.70			1,491,973.17
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,080,736.70			1,491,973.17
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			25,358.31			36,157.42
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,084,484.45			3,000,693.42
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,055,378.39			1,455,815.75
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,084,484.45			
b. State Subventions (Line D8)			1,055,378.39			
c. Less: Excluded Appropriations (Line C23)			41,303.87			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,098,558.97			

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) 19,978.85
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,566,530.32

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) 0.44%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	408,786.32
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	79,650.22
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)	4,642.84
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)	10.14
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)	493,089.52
9. Carry-Forward Adjustment (Part IV, Line F)	118,889.82
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	611,979.34

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,570,848.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	599,895.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	206,985.48
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	59,525.77
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)	226,510.56
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,666.75
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)	44,180.46
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)	82,234.98
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)	1,050,548.47
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)	2,294.48
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)	0.00
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)	145,894.46
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)	6,004,585.32

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)

8.21%

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)

10.19%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>493,089.52</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(7,319.54)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.11%) times Part III, Line B19); zero if negative	<u>118,889.82</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.11%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.11%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>118,889.82</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>118,889.82</u>

Approved indirect cost rate: 6.11%
Highest rate used in any program: 6.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	258,085.58	5,850.08	2.27%
01	3210	62,494.08	3,797.92	6.08%
01	3212	63,747.03	3,852.60	6.04%
01	3213	78,417.37	4,761.38	6.07%
01	3550	2,447.07	120.12	4.91%
01	4035	850.00	51.00	6.00%
01	4127	8,134.81	497.04	6.11%
01	6266	22,000.00	1,344.20	6.11%
01	6387	61,324.20	3,746.91	6.11%
01	7422	136,102.47	4,924.53	3.62%
01	9010	4,521.30	260.36	5.76%

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	74,446.32		51,876.63	126,322.95
2. State Lottery Revenue	8560	66,555.14		33,524.38	100,079.52
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)		141,001.46	0.00	85,401.01	226,402.47
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,000.00			1,000.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	220.09			220.09
4. Books and Supplies	4000-4999	16,059.96		0.00	16,059.96
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	18,611.61			18,611.61
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		35,891.66	0.00	0.00	35,891.66
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	105,109.80	0.00	85,401.01	190,510.81
D. COMMENTS:					

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

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

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	408,236.65	3,153.66	1,054,858.80	2,304.62	520.75
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			4.48	0.75	66.00	1.00	0.25
3100 Alternative Schools							
3200 Continuation Schools					0.50		
3300 Independent Study Centers					0.50		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	4.48	0.75	67.00	1.00	0.25

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	68,274.74	0.00	68,274.74	9,188.79		77,463.53
1110	Regular Education, K-12	3,515,714.72	1,453,330.32	4,969,045.04	668,761.38		5,637,806.42
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	97,804.54	7,872.08	105,676.62	14,222.54		119,899.16
3300	Independent Study Centers	88,334.46	7,872.08	96,206.54	12,948.00		109,154.54
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	115,873.44	0.00	115,873.44	15,594.88		131,468.32
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	48,958.83	0.00	48,958.83	6,589.15		55,547.98
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	33,133.04	0.00	33,133.04	4,459.23		37,592.27
Other Goals							
7110	Nonagency - Educational	239,117.64	0.00	239,117.64	32,181.77		271,299.41
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					2,998.63	2,998.63
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					40,490.00	40,490.00
----	Other Outgo					145,412.42	145,412.42
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	27,339.72		27,339.72
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
---	Total General Fund and Charter Schools Funds Expenditures	4,207,211.41	1,469,074.48	5,676,285.89	791,285.46	188,901.05	6,656,472.40

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 87 00)	Total
Instructional Goals													
0001	Pre-Kindergarten	68,274.74	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	68,274.74
1110	Regular Education, K-12	3,148,810.34	0.00	34,843.05	0.00	4,844.97	267,690.59	59,525.77			0.00	0.00	3,515,714.72
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	94,318.52	0.00	0.00	0.00	0.00	0.00	0.00			3,486.02	0.00	97,804.54
3300	Independent Study Centers	88,334.46	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	88,334.46
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	112,707.37	0.00	0.00	0.00	0.00	0.00	0.00			3,166.07	0.00	115,873.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	48,958.83	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	48,958.83
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	33,133.04	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	33,133.04
Other Goals													
7110	Nonagency - Educational	96843	0.00	0.00	156,815.86	0.00	0.00	0.00	0.00	71,254.18	10,079.17	0.00	239,117.64
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		3,595,505.73	0.00	34,843.05	156,815.86	4,844.97	267,690.59	59,525.77	0.00	71,254.18	16,731.26	0.00	4,207,211.41

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	411,390.31	1,041,419.26	520.75	1,453,330.32
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	7,872.08	0.00	7,872.08
3300	Independent Study Centers	0.00	7,872.08	0.00	7,872.08
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		411,390.31	1,057,163.42	520.75	1,469,074.48

Unaudited Actuals
2021-22
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	226,510.56
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	15,666.75
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	408,786.32
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	140,321.83
5	Total Central Administration Costs in General Fund and Charter Schools Funds	791,285.46
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	4,207,211.41
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,469,074.48
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	5,676,285.89
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	203,140.20
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	203,140.20
D. Total Direct Charged and Allocated Costs (B3 + C5)		5,879,426.09
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		13.46%

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	2,998.63				2,998.63
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			40,490.00		40,490.00
Other Outgo (Objects 1000-7999)				145,412.42	145,412.42
Total Other Costs	2,998.63	0.00	40,490.00	145,412.42	188,901.05

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 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	73,434.96		
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	0.00		
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					73,434.96	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2021-22 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
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	73,434.96	73,434.96	0.00	0.00



August 18, 2022
Project No. F2398.01.001

James Berardi
Sierra-Plumas Joint Unified School District
109 Beckwith Road
Loyalton, CA 96118

Re: Redistricting Services: Board of Education Area Boundaries

Dear James Berardi:

FLO Analytics (FLO) appreciates the opportunity to submit this proposal to provide the Sierra-Plumas Joint Unified School District (the District) with Board of Education area boundary redistricting services. We understand that the objective of the project is to guide the District through a redistricting process to develop new population-balanced boundaries for the District's five Board of Education areas.

Our team of demographers and spatial analysts is uniquely qualified in this area. We regularly work with cities, counties, and school districts to provide demographic analysis and redistricting services.

Our team offers:

- Highly skilled analysts who are experts at developing redistricting options that comply with the law and address community concerns.
- Custom tools and technology that are fast, flexible, and easier to use than those of our competitors.
- Skilled communicators with a proven track record of presenting technical information to diverse, nontechnical audiences.
- A nonpartisan, transparent, and data-driven approach to redistricting. Unlike many other firms, FLO has never contracted with or represented any political party, and we are committed to being unbiased advisors.

SCOPE OF WORK

Task 1—Project Coordination, Planning, and Data Collection

We will hold an initial project kickoff meeting with the District project team to establish goals and objectives, discuss data elements and timelines, and modify the approach, as necessary. This meeting will provide the District with an opportunity to inform us about area history, natural boundaries, or other elements we should consider in the development of new boundaries. We will work to identify the locations of any communities of mutual interest and areas in the District that

may have experienced recent development. We will discuss the available data sources, identify any limitations or data gaps that could impact the analysis, and develop a plan to address them. We will also work with District staff to locate additional data sources that could supplement our analysis.

Following the project kickoff, our team will compile all the necessary data elements and assemble them into a geodatabase that can be transferred to the District at the conclusion of the project.

Deliverable

A geodatabase containing the data sources included in the analysis.

Task 2—Public Hearings and Presentations

We understand the District will need assistance with two public hearings during the redistricting project to ensure a fair and transparent process that offers sufficient opportunity for public involvement. Hearings can be conducted both virtually, by using FLO's corporate Zoom account, and in-person. FLO team members will attend virtually. A summary of the topics that will be covered at each hearing is provided below:

- **First public hearing:** We will conduct a public presentation to describe the procedural, legal, and analytical aspects of the redistricting process and present a minimum of one draft area boundary option map that satisfies the District's requirements including all local, state, and federal redistricting regulations and guidelines. The presentation will include the following:
 - An overview of redistricting legal requirements.
 - A demographic summary of the existing Board areas.
 - Data tables that use the 2020 Decennial Census data to describe how each area's population has changed since the boundaries were last drawn.
 - A description of the analyses and process we will use to draw the new area boundaries.
 - A presentation of the draft map scenario(s). For each scenario, we will provide a map, demographic summary of the areas, estimated population balance, and visualizations with the current Board area boundaries overlay.
- **Second public hearing:** At the second public hearing we will present the final area boundary scenario for public comment and adoption by the Board.

Assumptions

- The District may choose to hold additional public engagement meetings or hearings as desired. Hearing content can be adjusted to meet the District's needs.
- This scope does not include additional community engagement work by FLO beyond participating in two public hearings.
- The District may request additional participation by FLO; it will be billed on a time and materials basis.

Task 3—Assess Current Population Balance

Drawing on the 2020 Decennial Census P.L. 94-171 Redistricting Data Summary Files and the map documents provided by the District, our team will calculate the total population for each of the District's five existing Board areas. We will then identify the District's ideal area population and calculate the overall population balance. This estimate will be contrasted with the District's population balance according to the 2010 Decennial Census data. Results will be compiled into a map and table that will be presented at the first public hearing.

Deliverable

A map and accompanying demographic table showing population change for each area.

Task 4—Develop Draft Area Boundaries

We will develop a minimum of one and no more than three draft area boundary option maps for review by District staff and the Board. For each option, we will document the demographic and analytical information of each area. Demographic and analytical information may include the following: total population, voting age population, total population by race/ethnicity, voting age population by race/ethnicity, and measurements of area compactness (e.g., convex hull, Polsby-Popper).

The draft area boundary option map(s) will be presented to the public during the first public hearing. FLO will provide draft area boundary option map(s) to the District prior to presentation at the public hearing.

Deliverable

A minimum of one and maximum of three draft area boundary maps, each with an accompanying demographic data table.

Task 5—Develop Final Area Boundaries

Drawing on feedback from District staff, the Board, and the public, we will revise the draft area boundary option map(s) and develop a final proposal for the new area boundaries. After voting and adoption of the new area boundaries, we will deliver the final map and accompanying demographic data tables to the District in all requested formats.

Deliverable

Electronic copies of the final area boundary map and all accompanying data tables in the format requested by the District.

BUDGET

The estimated cost to perform the proposed work is \$11,895 (see estimated budget below). This cost estimate does not represent a lump sum. FLO bills for time and materials, consistent with the attached schedule of charges. FLO may apply money from one task to another to complete the scope of work.

	Task	Hours	Labor	Direct	Total
1	Project Coordination, Planning, and Data Collection	11	\$1,855	\$0	\$1,855
2	Public Hearings and Presentations	16	\$2,540	\$0	\$2,540
3	Assess Current Population Balance	18	\$2,700	\$0	\$2,700
4	Develop Draft Area Boundaries	18	\$2,620	\$0	\$2,620
5	Develop Final Area Boundaries	14	\$2,180		\$2,180
Total Estimated Cost					\$11,895

SCHEDULE

FLO will begin work within 90 days of receiving authorization to proceed. This proposal is valid for 30 days.

After you have reviewed this submittal, please indicate your approval of the proposal by signing below. You will be receiving a fully executed copy through Adobe Sign; please retain it for your records.

Sincerely,

FLO Analytics



Kent Martin
Senior Planner—School District Sector Lead

Attachments: Schedule of Charges
General Terms and Conditions

The above proposal, including all attachments, has been read and understood and is hereby agreed to and accepted. It is agreed that the attached "Schedule of Charges," "General Terms and Conditions" (which contains a limitation of liability provision), and Addendum(s), if any, form an express part of the Contract, as evidenced by my signature below:

Sierra-Plumas Joint Unified School District

By James Berardi Date Aug 29, 2022
James Berardi (Aug 29, 2022 08:39 PDT)

Name James Berardi Title Superintendent
(please print)



SCHEDULE OF CHARGES

PERSONNEL CHARGES

Principal	\$235 - 250/hour
Facilitation.....	\$205/hour
Project Manager.....	\$195/hour
Senior.....	\$150 - 215/hour
Project.....	\$150 - 175/hour
Analyst	\$145 - 160/hour
Staff	\$130 - 145/hour
Graphic Design.....	\$125 - 135/hour
Technician	\$110 - 140/hour
Administrative Support.....	\$105 - 115/hour

Depositions and expert witness testimony, including preparation time, will be charged at 200 percent of the above rates.

Travel time will be charged in accordance with the above rates.

SUBCONTRACTORS

Charges for subcontractors will be billed at cost plus 15 percent.

EXPENSES

Charges for outside services, equipment, and facilities not furnished directly by FLO Analytics will be billed at cost plus 10 percent. Such charges may include, but shall not be limited to the following:

Printing and photographic reproduction	Rented equipment
Rented vehicles/mileage	Shipping charges
Transportation on public carriers	Meals and lodging
Special fees, permits, insurance, etc.	Consumable materials

DIRECT CHARGES

Charges for specialized software modeling and equipment are as specified in the scope of work.

Field equipment rates are set forth in the Field Equipment Rate Schedule.

The rates for document production are set forth in the Document Production Rate Schedule.

RATE CHANGES

Schedule of Charges are subject to change without notice.



GENERAL TERMS AND CONDITIONS

ARTICLE 1—AGREEMENT

These General Terms and Conditions (the "Agreement") govern all professional services, labor, materials, and equipment (collectively the "Services") furnished by Maul Foster & Alongi, Inc., doing business as FLO Analytics ("FLO") pursuant to the attached proposal (the "Proposal") and on behalf of FLO's client ("CLIENT"). FLO's performance of its Services under this Agreement is conditioned on the acceptance of all the following terms and conditions by CLIENT. This Agreement does not need to be signed by CLIENT to be effective.

ARTICLE 2—PROFESSIONAL RESPONSIBILITY

FLO shall perform the Services specified in this Agreement consistent with the level of care and skill ordinarily exercised by other professional consultants under similar circumstances at the same time the Services are performed; subject, however, to any express limitations established by the CLIENT as to the degree of care and amount of time and expense to be incurred and any other limitations contained in this Agreement. No other representation, warranty, or guaranty, express or implied, is included in or intended by this Agreement or any other of FLO's services, proposals, agreements, or reports contemplated by this Agreement.

ARTICLE 3—INDEPENDENT CONTRACTOR STATUS; LEGAL RELATIONSHIP

The parties intend that FLO, in performing Services specified in this Agreement, shall act as an independent contractor and shall have control of its work and the manner in which it is performed. FLO shall be free to contract for similar services to be performed for other individuals or entities while it is under contract with CLIENT.

ARTICLE 4—BILLING AND PAYMENT

Invoices will be submitted monthly and shall be due and payable upon receipt. Payment shall be made to Maul Foster & Alongi, Inc., and delivered to:

Maul Foster & Alongi, Inc.
109 East 13th Street
Vancouver, WA 98660

Except as otherwise agreed in writing, CLIENT agrees that there shall be no retention or holdback of the fee for the Services. Interest at the rate of one and one-half percent (1.5%) per month, but not exceeding the maximum rate allowable by law, shall be payable on any amounts that are due but unpaid within thirty (30) days from receipt of invoice, payment to be applied first to accrued late payment charges and then to the principal unpaid amount. FLO may, at its option, withhold performance of the Services and/or delivery of reports and any other data pending payment by CLIENT.

ARTICLE 5—LIMITATION OF LIABILITY

CLIENT agrees to limit the liability of FLO, its officers, directors, shareholders, affiliates, employees, agents, and representatives (the "FLO Parties") to CLIENT for all claims and legal proceedings of any type arising out of or relating to the performance of Services under this Agreement (including, but not limited to, FLO's breach of the Agreement, its professional negligence, errors and omissions and other acts) to the greater of \$100,000 or the amount of FLO's Fee. Failure of CLIENT to give written notice to FLO of any claim of negligent act, error, or omission within one (1) year of performance shall constitute a waiver of such claim by CLIENT. In no event shall FLO be liable for any direct, indirect, special, incidental, exemplary, or consequential loss or damages sustained from any cause or arising out of any legal theory, whether contract, negligence, strict tort liability, or otherwise. FLO is solely responsible for performance of this contract, and no affiliated company, director, officer, employee, or agent shall have any legal responsibility hereunder.

ARTICLE 6—INDEMNIFICATION

Subject to the limitation of liability above, FLO shall indemnify and hold CLIENT harmless from the proportionate share of any claim, suit, liability, damage, injury, cost, or expense, including attorneys' fees, or other loss (hereafter collectively called "Loss") arising out of (a) FLO Parties' breach of this Agreement or (b) FLO Parties' willful misconduct or negligence in connection with the performance of the Services under this Agreement.

CLIENT agrees to indemnify, defend, and hold harmless FLO Parties from any Loss arising out of (a) CLIENT's breach of the Agreement, or (b) CLIENT's willful misconduct or negligence in connection with performance of the Agreement. To the extent a portion of such Loss is caused by FLO's negligence, CLIENT shall indemnify and hold FLO harmless from the proportional share of the Loss resulting from the acts or negligence of CLIENT.

ARTICLE 7—TERM OF AGREEMENT; TERMINATION

If any Services agreed to be performed hereunder are terminated, CLIENT will pay FLO for Services performed to the date FLO receives notice of termination and shall further pay for any costs reasonably incurred by FLO in connection with terminating Services, including, but not limited to, the costs of completing analysis, records, and reports necessary to document job status at the time of termination and costs associated with termination of subcontractor contracts.

The obligations of the parties to indemnify and the limitations on liability set forth in this Agreement shall survive the expiration or termination of this Agreement.

ARTICLE 8—TIME OF PERFORMANCE/FORCE MAJEURE

FLO makes no warranties regarding the time of completion of Services and shall not be in default of performance under this Agreement where such performance is prevented, suspended, or delayed by any cause beyond FLO's control, including but not limited to, war, terrorism, pestilence, act of God, mechanical malfunction, unavailability of energy, unavailability of materials, pandemic, cyberattack, accident, fire, explosion, public protest, or governmental actions or legislation.

Neither party will hold the other responsible for damages for delays in performance caused by acts of God or other events beyond the control of the other party and which could not have been reasonably foreseen or prevented. If such events occur, it is agreed that both parties will use their best efforts to overcome all difficulties arising and to resume as soon as reasonably possible performance of Services under this Agreement. Delays within the scope of this provision will extend the contract completion date for specified services commensurately or will, at the option of either party, make this Agreement subject to termination or to renegotiation.

ARTICLE 9—SUSPENSION OF SERVICES

CLIENT may suspend further performances of Services by FLO by ten (10) days prior written notice. If payment of invoices by CLIENT is not maintained on a thirty (30) day current basis, FLO may suspend further performance until such payment is restored to a current basis. Suspensions for any reason exceeding thirty (30) days will, at the option of FLO, make this Agreement subject to termination or renegotiation.

All suspensions will extend the contract completion date for specified services commensurately, and FLO will be paid for services performed to the suspension date plus suspension charges. Suspension charges are defined as those charges relating to costs incurred which are directly attributable to suspension of services, including, but not limited to, personnel rescheduling, equipment rescheduling, and/or reassignment adjustments.

ARTICLE 10—CHANGED CONDITIONS

If, during the course of the performance of the Services under this Agreement, conditions or circumstances develop or are discovered which were not contemplated by FLO at the commencement of this Agreement, and which materially affect FLO's ability to perform the Services or which would materially increase the costs to FLO of performing the Services, then FLO shall notify the CLIENT in writing of the newly discovered conditions or circumstances, and CLIENT and FLO shall renegotiate in good faith the terms and conditions of this Agreement. If amended terms and conditions cannot be agreed upon within thirty (30) days after the mailing of such notice, FLO may terminate the Agreement and be compensated as set forth in the section of this Agreement entitled TERM OF AGREEMENT; TERMINATION.

warranty as to contents and is not the project deliverable unless specifically agreed to the contrary. FLO disclaims all warranties express or implied with regard to any electronic data provided hereunder, including any warranties of merchantability or fitness for a particular purpose. The provisions of this section shall survive the expiration or termination of this Agreement.

ARTICLE 16—NO THIRD-PARTY BENEFICIARIES

There are no third-party beneficiaries of this Agreement, and no third party shall be entitled to rely upon any work performed or reports prepared by FLO hereunder for any purpose whatsoever. CLIENT shall indemnify and hold FLO harmless against any liability to any third party for any Loss arising out of or relating to the reliance by any such third party on any work performed or reports issued by FLO hereunder. The provisions of this section shall survive the expiration or termination of this Agreement.

ARTICLE 17—DESIGNS AND DISCOVERIES

In the course of providing Services to CLIENT, FLO may utilize or develop designs, ideas, discoveries, inventions, or improvements of these (collectively "Ideas"), made by the FLO Parties. CLIENT agrees that FLO's utilization or development of such Ideas does not grant CLIENT any right in the form or ownership or license to such Ideas. All Ideas utilized or developed while providing CLIENT Services shall be deemed to be property of FLO.

ARTICLE 18—LAWS AND REGULATIONS

Both parties will be entitled to regard all applicable laws, rules, regulations, and orders issued by any federal, state, regional, or local regulatory body as valid and may act in accordance therewith until such time as the same may be modified or superseded by such regulatory body or invalidated by final judgment in a court of competent jurisdiction, unless prior to such final judicial determination, the effectiveness of such law, rule, or regulation has been stayed by an appropriate judicial or administrative body having jurisdiction.

In the event there are changes in existing laws, codes, regulations, orders or ordinances, or the interpretation thereof, following the performance of professional services, CLIENT agrees to defend, indemnify, and hold FLO harmless from any and all claims, including claims for fines or penalties imposed, resulting from or alleged to have resulted from noncompliance with or nonincorporation of such changes in professional services prior to the effectiveness of such changes.

ARTICLE 19—ASSIGNMENT

Neither party to this Agreement may delegate, assign, or otherwise transfer its rights and interests or duties and obligations under this Agreement without prior written consent of the other party.

ARTICLE 20—DISPUTE RESOLUTION

Any claim, controversy, dispute, or disagreement between the parties arising out of or relating to this Agreement, including but not limited to those arising out of or relating to any Work Order Authorization and including those based on or arising from any statute, constitution, regulation, ordinance, rule, or any alleged tort (collectively "Dispute"), shall be resolved in accordance with the following dispute resolution procedure:

1. CLIENT and FLO agree that discussing and reaching an agreement is often the most cost-effective and beneficial method to resolve a dispute. In the event that any Dispute arises between them, the parties agree to hold a meet-and-confer session between one or more principals of each party with authority to settle the dispute.
2. If the parties cannot reach a mutually acceptable resolution, they shall proceed to non-binding mediation using a mutually agreed upon mediator, with each party being responsible for one-half of the mediator's fee. Mediation is an express condition precedent to binding arbitration, as provided below.
3. Unless successfully resolved as provided above, the parties agree that any Dispute shall be resolved by binding arbitration with the then-effective arbitration rules of Arbitration Services of Portland, Inc., and any judgment upon the award rendered pursuant to such arbitration may be entered in any court having jurisdiction thereof.

ARTICLE 21—ATTORNEYS' FEES AND COSTS

If any action or proceeding is commenced to enforce or interpret any of the terms or conditions of this Agreement or the performance thereof, including the collection of any payments due hereunder, the prevailing party will be entitled to recover all reasonable attorneys' fees, costs, and expenses, including staff time at current billing rates, expert witness fees, court costs, and other claim-related expenses.

If FLO is requested to respond to any mandatory orders for the production of documents or witnesses on CLIENT's behalf regarding work performed by FLO, CLIENT agrees to pay all costs and expenses incurred by FLO not reimbursed by others in responding to such order, including attorney's fees, staff time at current billing rates and reproduction expenses.

ARTICLE 22—GOVERNING LAW AND VENUE

This Agreement shall be subject to, interpreted, and enforced according to the laws of the State from which FLO's services are procured. The parties submit to jurisdiction in Clark County, Washington, and agree that the venue for any and all disputes arising out of or related to this Agreement shall be in Clark County, Washington. Each party further agrees that, in any litigation or arbitration arising out of or related to this Agreement, the party, and the party's officers, employees, and agents shall appear, at that party's expense, for deposition in Clark County, Washington.

ARTICLE 23—SEVERABILITY

Any provision of this Agreement held in violation of any law will be deemed stricken and all remaining provisions shall continue valid and binding upon the parties. The parties will attempt in good faith to replace any invalid or unenforceable provision(s) of this Agreement with provisions which are valid and enforceable and which come as close as possible to expressing the intention of the original provisions.

ARTICLE 24—ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between CLIENT and FLO. It supersedes any and all prior written or oral agreements, negotiations, or proposals, or contemporaneous communications with respect to the subject matter hereof, and has not been induced by any representations, statements, or agreements other than those herein expressed. No amendment to this Agreement hereafter made between the parties will be binding on either party unless reduced to writing and signed by authorized representatives of both parties.

**Memorandum of Understanding (MOU) between
Sierra-Plumas Joint Unified School District and
Sierra County Behavioral Health regarding
Mental Health Student Services Act (MHSSA) Grant**

This MOU is entered into, by, and between, Sierra-Plumas Joint Unified School District and Sierra County Behavioral Health.

I. PURPOSE

The purpose of this MOU is to set forth the terms and conditions for Sierra-Plumas Joint Unified School District and Sierra County Behavioral Health to provide the services set forth in RFA_MHSSA_002 document (attachment A). This agreement term begins on September 21, 2022 and ends on September 21, 2026 in an amount not to exceed \$1,446,772.

II. BACKGROUND AND AUTHORITY

The Mental Health Services Oversight & Accountability Commission (Commission) Strategic Plan includes the priorities and objectives for the years 2020-2023. One of these objectives is to “promote school mental health as a prime opportunity to reach and serve at-risk children, families and neighborhoods.” This will be accomplished through the implementation of the Mental Health Student Services Act (MHSSA) as the Commission will have the opportunity to work with grantees who can share lessons learned and identify areas of improvement.

Improved access to mental health services is foundational to supporting children and youth to develop into healthy resilient adults. Comprehensive models and integrated services that are tailored to individual and family needs have the best chance of improving health and academic outcomes. The MHSSA is intended to foster stronger school-community mental health partnerships that can leverage resources to help students succeed by authorizing counties and local educational agencies to enter into partnerships to create programs that include targeted interventions for pupils with identified social-emotional, behavioral, and academic needs. School-community mental health partnerships offer an opportunity to reach children and youth in an environment where they are comfortable and that is accessible.

The Federal American Rescue Plan Act (ARPA) provided \$100 million through the State Fiscal Recovery Fund to expand the MHSSA program throughout California. These grants shall be for Economically Disadvantaged Communities. This solicitation is for the federally funded grants and is available to California counties and local education partners, which did not already receive an MHSSA grant from the Commission.

Sierra County Behavioral Health is the only behavioral health agency located in Sierra County. Specialty Mental Health Services are offered through SCBH, excluding youth who do not qualify or whose family has private health insurance. All youth are experiencing health inequities considering the lack of services available within the county. Children living in Sierra County experience health

disparities in relation to children living in neighboring counties. In general, families must travel out of the county to receive mental health services. The current mental health services are provided on a limited basis with waiting lists through Sierra County Behavioral Health and limited access to school-based therapists.

The long-term stress of living with COVID-19 has created trauma for our youth. As a result, Sierra County Schools are experiencing an uptick in students who are displaying signs of depression or anxiety expounded by the inherent risk factors of developing a mental illness due to the social determinants of health Sierra County community members experience. In addition, schools are recognizing an increase in children who have experienced childhood trauma and substance abuse in their homes.

An intense universal prevention, early intervention approach to providing mental health services in our school district is the foundation of Sierra County's Mental Health Student Services Act plan. School based counselors/therapists, a Certified Behavior Analyst, and a Peer Support staff member to assist in running a Loyalton High School Wellness Center are the services/programs which will be implemented with this funding source.

Increase capacity of counseling/therapy available to school aged youth:

Increasing the capacity will allow all school aged youth access to school-based counseling/therapy throughout the Sierra-Plumas Joint Unified School District through a universal school-based early intervention program with no eligibility requirements (i.e. identified as Severely Emotionally Disturbed, insured or underinsured, waiting lists, etc.). The geographic barrier to mental health services will be reduced. The existing social determinant of health due to lack of access to needed mental health services would shift as mental health equity increases through offering equitable access to counseling/therapy.

To accomplish increased school-based counseling/therapy marriage and family therapists and/or a Child Psychologist would be hired. In-person school-based contractors or employees can be hired or contracts through telehealth will be attained. Case management will be provided through the Student Attendance Review Board Student/Parent Navigator with an additional 15 hours per week.

Behavior Analyst Services:

Law enforcement, probation, and schools struggle to find successful outcomes when working with children who suffer from behavioral issues. Having a Behavior Analyst at school sites will ensure the teacher and family is confident in implementing Applied Behavior Analysis (ABA) programs with fidelity and collecting and analyzing the appropriate data in order for the student to be as successful as possible. Professional development for teachers, law enforcement, parents and other school staff addressing behavior will be provided by the Behavior Analyst.

Loyalton High School Wellness Center:

A Loyalton High School Wellness Center will be established to allow students to access a compassionate, safe environment as they deal with the issues stated above. Current events have also created stress/trauma among students struggling to understand racism, gender identity, biases, and general differences. The High School Wellness Center will include evidence-based activities/programs to

increase self-efficacy of resiliency factors reducing or mitigating the risk of mental health issues. A Peer Support staff member will be hired to facilitate programs and provide supportive conversation. The Student/Parent Navigator will be housed at the High School Wellness Center and will provide Case Management services to those youth seeking counseling/therapy. Access and linkage to Specialty Mental Health Services will be provided through the Student/Parent Navigator.

The successful implementation of the programs/services listed above will create an opportunity to provide wraparound type services for Sierra County youth.

III. SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT RESPONSIBILITIES

Program Development:

- Staffing
 1. Recruitment and hiring of Counselor/MFT or contracting with telehealth.
 2. Recruitment and hiring of peer staff for high school Wellness Center.
 3. Hiring of Student Attendance Review Board Student/Parent Navigator at 15 hours per week to conduct case management activities and oversight of Loyalton High School Wellness Center.
 4. Recruitment and hiring of Behavior Analyst.
 5. Research of Evidence Based Programs/Activities for the High School Wellness Center.

- Goods
 1. Purchase of Initial art/activity supplies
 2. Purchase of evidence-based programs/activities for High School Wellness Center
 3. Purchase of material to paint or cover walls, window coverings for High School Wellness Center
 4. Purchase of laptop for each school site
 5. Purchase of software and licenses to maintain standards and HIPAA compliance
 6. Purchase of Washer/Dryer for High School Wellness Center
 7. Purchase of furniture/microwave/refrigerator/TV for High School Wellness Center

Program Operations:

- Increase Capacity Counseling/Therapy, Behavioral Analyst, High School Wellness Center
 - 1) Program Expenditures
 - a) Federal reporting due quarterly
 - i) Total expenditures
 - (1) School Bills for Services
 - (2) SCBH submits total expenditures
 - 2) Commission reporting –
 - a) Staff hired and count

- b) Contractors hired and count
 - c) Goods purchased
 - d) Capital purchases
 - e) Other pertinent information (e.g., follow-up from Monthly check-ins)
 - i) School collects a-e stated above
 - ii) SCBH submits to Commission
- 3) Contractor Contracts
- a) Copy of Contract
 - b) Contractor DUNS Number
 - i) School Provides to SCBH
 - ii) SCBH submits
- 4) Data Collection
- a) Number of students screened and **NOT** referred to services
 - i) Number of students on the Free and Reduced-Meal Program
 - ii) Grade/Number in each grade
 - iii) Age/Number in each age group
 - iv) Primary Language/number in each primary language
 - v) Ethnicity/number in each ethnicity
 - vi) Number of students suspended/expelled
 - vii) Number of students who dropped out
 - viii) Number of students with IEP/504
 - ix) Number of students in foster care
 - x) Number of students that have been in juvenile hall
 - b) Number of students screened and referred to services
Same as above (i – x)
 - c) Number of trainings provided to teachers, administrators, and parents
 - d) Number of school mental health partnership coordination activities with other interested parties

School to collect all data and submit monthly reports and invoices by the 15th of every month to Sierra County Behavioral Health.

IV. SIERRA COUNTY BEHAVIORAL HEALTH RESPONSIBILITIES

- Monthly check-Ins with the Commission staff to discuss performance and attempt to resolve any issues that may arise.
- Quarterly meetings with Commission staff, which may include collaboration meetings with other counties. In conjunction with these meetings, Grantee will submit the following information in a form and manner to be provided by the Commission. This information is due on a quarterly basis:
Commission reporting –
 - a) Staff hired and count
 - b) Contractors hired and count
 - c) Goods purchased
 - d) Capital purchases
 - e) Other pertinent information (e.g., follow-up from Monthly check-ins)
 - School collects a-e stated above
 - SCBH submits to Commission

- Grantee shall report all expenditure information in an Annual Fiscal Report within 30 days of the end of each Grant Year, in a form and manner to be provided by the Commission.
- Grantee shall report on Program Development by submitting the plans listed below, in a form and manner to be provided by the Commission. All Plans must be approved by the Commission before moving to the Program Operations phase. Plans can be submitted and approved on a flow basis and need not be sequential.
 - a) Project Plan
 - b) Implementation Plan
 - c) Communication Plan
 - d) Refined Budget Plan (line-item detail of the proposed costs)
- Provide Grant oversight
- Provide reporting tools
- Submit reports on behalf of the Sierra Plumas Joint Unified School District MHSSA grant activities/services
- Advance \$39,350 for start-up costs
- Pay invoices on a monthly basis when accompanied by required data.
- Grantee shall provide a written agreement signed by the representative of each school Entity showing support/approval for the Program Development plans listed above, as a condition of moving to Program Operations. A template will be provided by the Commission for this purpose.

V. INDEMNIFICATION

The Sierra-Plumas Joint Unified School District shall defend, indemnify, and hold harmless Sierra 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 the Sierra Plumas Joint Unified School District in the performance of services rendered under this Agreement by the Sierra Plumas Joint Unified School District, or any of the Sierra Plumas Joint Unified School District's officers, agents, employees, contractors, or subcontractors.

Sierra County shall defend, indemnify, and hold harmless the Sierra-Plumas Joint Unified School District, its 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 Sierra County in the performance of services rendered under this Agreement by Sierra County, or any of Sierra County's elected and appointed councils, boards, commissions, officers, agents, and employees.

VI. INSURANCE

Prior to rendering services provided by the terms and conditions of this Agreement, the Sierra-Plumas Joint Unified School District agrees it shall acquire and maintain during the term of this Agreement insurance coverage through and with an insurer acceptable to Sierra County, sufficient to cover the potential liability arising from performance of their obligations under this Agreement, as set forth below. Said insurance shall not in any way limit the obligations to indemnify and defend Sierra

County as set forth in Section V above.

- x Comprehensive general liability insurance including comprehensive public liability insurance with minimum coverage of Five Hundred Thousand Dollars (\$500,000) per occurrence and with not less than One Million Dollars (\$1,000,000) aggregate;
- x Comprehensive automobile liability insurance with minimum coverage of One Hundred Thousand Dollars (\$100,000) per occurrence and with not less than Three Hundred Thousand Dollars (\$300,000) on reserve in the aggregate, with combined single limit including owned, non-owned and hired vehicles.
- x Workers' Compensation Insurance coverage for all Sierra Plumas Joint Unified School District employees and other persons for whom Sierra Plumas Joint Unified School District is responsible to provide such insurance coverage, as provided by Division 4 and 4.5 of the *Labor Code*.

VII. CONTACTS

For Sierra-Plumas Joint Unified School District:
James Berardi, Superintendent
PO Box 955
Loyalton, CA 96118
(530) 993-1660
iberardi@spjUSD.org

For Sierra County:
Laurie Marsh, Program Manager
Sierra County Behavioral Health
PO Box 265
Loyalton, CA 96118
(530) 993-6745
lmash@sierracounty.ca.gov

VIII. GENERAL PROVISIONS

1. AMENDMENTS
This agreement may be amended in writing at any time by written mutual consent of the Parties.
2. TERMINATION
 - a. Termination without cause
This agreement may be terminated by either Party without cause upon thirty (30) days written notice.
 - b. Termination with cause
This agreement may be terminated immediately by either Party if the terms of this agreement are violated in any manner.

c. Other grounds for termination

In the event that any other contract, or agreement, as being related to or necessary for the performance of this contract, terminates or expires, this agreement may be terminated upon the effective date of the termination of that MOU, informal agreement or contract, even if such termination will occur with less than thirty (30) days written notice.

IX. GENERAL TERMS AND CONDITIONS

No Supplantation with grant funds: Grant funds may be used to supplement, but not supplant existing financial and resource commitments of the county, city, or multi-county mental health or behavioral health departments, or a consortium of those entities, or educational entities that receive a grant.

Audit: The Commission of California State Auditor or any State of California fiscal oversight agency has the right to audit performance under this Agreement. The auditor(s) shall be entitled to review and copy Grantee's records and supporting documentation pertinent to its performance. Grantee agrees to maintain such records and documents for a minimum five (5) years after the funding source expires. Grantee agrees to allow the auditor(s) access to such records and documents as are relevant and pertinent, at its facilities during normal business hours; and to allow its employees to be interviewed as deemed necessary, in the professional opinion of the auditor(s). The Commission agrees to give Grantee advance written notice of any onsite audit. Grantee understands that the auditors may follow U.S. Treasury standards as referenced in the RFA. (See RFA_MHSSA_002, Appendix 1 at Federal and State Guidance.

MHSOAC Logo: Contract hereby authorizes the uses of the Commission Logo by Grantee for outreach and information purposes in connection with this Agreement. Grantee understand and agrees it must adhere to the guidelines in the Commission Brand Book in using this logo. A copy of Brand Book will be provided to the grantee upon the request.

Presentations: Grantee shall meet with the Commission upon request to present any findings, conclusions or recommendations that result from its performance under this Agreement.

Governing Law: This Agreement is governed by and shall be interpreted in accordance with the laws of the State of California, without regard to state conflict-of-law.

Governing Forum: In the event of dispute, the parties agree that the County of Sacramento and City of Sacramento shall be the proper forum.

Record Retention: Records must be retained for at least five (5) years after the date on which the federal funding source expires. At the time of Agreement execution, the date of funds expiration was December 31, 2026, but the parties understand that this is subject to change.

X. BUDGET CONTINGENCY CLAUSE

- a. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the Program, this Agreement shall be of no further force and effect. In this event, the Commission and the State of California (State) shall have no liability to pay any funds whatsoever to Grantee or to furnish any other considerations under this Agreement and Grantee shall not be obligated to perform any provisions of this Agreement.
- b. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this Program, the State shall have the option to either cancel this Agreement with no liability occurring to the State, or offer an agreement amendment to Grantee to reflect the reduced amount.
- c. If the term of this Agreement overlaps Federal and State fiscal years, should funds not be appropriated by Congress or approved by the Legislature for the fiscal year(s) following that during which this grant was executed, the State may exercise its option to cancel this grant.
- d. This grant is subject to any additional restrictions, limitations, or conditions enacted by Congress or the Legislature which may affect the provisions or terms of funding of this grant in any manner.

At a minimum on an annual basis, the Commission will compare amounts actually expended by the Grantee with amounts that have been disbursed to the Grantee and true up any difference in the following quarterly payment to ensure funds are spent by the Grantee.

The Commission may withhold funds if Grantee fails to meet the reporting requirements, falls behind schedule, has unexpended funds, modifies the scope of the Program, or presents some other deficiency. The Commission will provide advance Notice of such withhold with a description of the deficiency; and allow Grantee an opportunity to cure for at least 30 days, where the duration shall be governed by time remaining in the term of this Agreement.

As part of said cure, Grantee shall provide the Commission with a Mitigation Plan including a timeline for correcting the deficiency. Funding disbursement cannot resume until said Plan has been received by the Commission and agreed upon between the parties.

AUTHORIZED REPRESENTATIVES

By signing below, the individual certifies that it is acting as the representative of the Party named below and possesses the authority to enter into this agreement on behalf of that Party and that the Party possesses the legal authority to enter into this agreement.

For Sierra-Plumas Joint Unified School District

Signature: _____ **Date:** _____

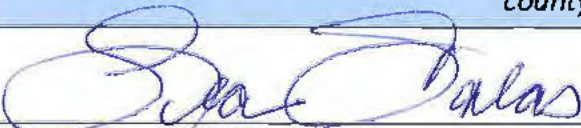
For Sierra County:

Signature: _____ **Date:** _____

ATTACHMENT 1: APPLICATION COVER SHEET

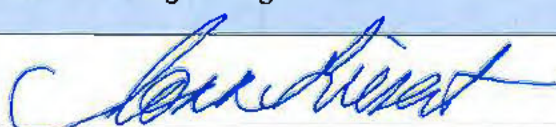
Mental Health Student Services Act Grant Application Cover Sheet

Provide the information related to the partnership below.

Name of County and/or City Mental Health/Behavioral Health Department	Director or Designee Name and Title
Sierra County Behavioral Health	Lea Salas, Administrative Director
Director or Designee Signature <i>(Sign as Lead Agency or sign to authorize the Lead Agency listed below, if not the county/city)</i>	Date
	12/02/21

DUNS number of the County and/or City Mental Health/Behavioral Health Department: 040482804

Provide the Lead agency information if it is not the County and/or City Mental Health/Behavioral Health Department

Name of Lead Agency	Director or Designee Name and Title
Sierra Plumas Joint Unified School District	James Berardi, Superintendent Nona Griesert, Director of Business services/CBO
Director or Designee Signature	Date
	12/6/21

County and/or City Mental Health/Behavioral Health Department Applicant has not applied for and/or has not received a previous MHSSA grant from the Commission (initial): D

I HEREBY CERTIFY under penalty of perjury that I have the authority to apply for this grant; that we have not applied and/or received previous MHSSA funds and that this grant Application is consistent with the terms and requirements of the Commission's Request for Application for the Mental Health Student Services Act.

If this is a joint effort with another County and/or City Mental Health/Behavioral Health, list all additional participants to the application. *(Add lines as needed)*

Additional County and/or City Mental Health/Behavioral Health Departments	Director or Designee	Date Signed
1. Not Applicable	Name:	
	Signature:	

<p>List all school districts in the partnership for this application (Add lines as needed)</p>
1. Sierra/Plumas Joint Unified School District

List all Educational entities (County Office of Education and/or Charter School(s)) participating in this application. (Add lines as needed)

Name of Educational Entity	Director or Designee	Date Signed
1. Sierra County Office of Education	Name: James Berardi	12/2/21
	Signature: 	

Applicant/Lead Grant Coordinator Contact Information:

Name:	Laurie Marsh
Title:	Behavioral Health Coordinator
Email:	lmarsh@sierracounty.ca.gov
Phone Number:	530-993-6745

ATTACHMENT 2: INTENT TO APPLY

This Attachment is required to be submitted to be eligible to receive a grant. See due state stated in Table IV-I Key Action Dates.

The form may be submitted by email to the Procurement Official below, but the original signed copy must be submitted with the final Application.

Procurement Official:

Cheryl Ward
Mental Health Services Oversight and Accountability Commission
MHSOAC@mhsoac.ca.gov

Subject Line: RFA_MHSSA_002

We intend to submit an Application for the MSHAOC RFA_MHSSA_002:



The individual to whom all information regarding this solicitation shall be transmitted is:

Name:	Laurie Marsh		
Address:	PO Box 265		
City, State and ZIP Code:	Loyalton, CA 96118		
Telephone:	530-993-6745	FAX:	530-993-6759
E-Mail:	lmarsh@sierracounty.ca.gov		

List all counties, and/or city mental health/behavioral health departments covered under this Intent to Bid. If this is a joint effort, the lead county shall be listed first and sign the Intent to Apply. (Add lines as needed)

Counties, and/or city mental health/behavioral health departments	
1.	Sierra County Behavioral Health
2.	
3.	
4.	

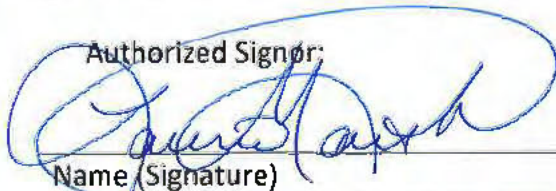
List all School Districts participating in this application. If a School District is the lead, identify which one. *(Add lines as needed)*

School Districts	
1.	Sierra/Plumas Joint Unified School District (lead)
2.	
3.	
4.	
5.	
6.	

List all Educational entities (County Office of Education and/or Charter School(s)) participating in this application. If an Educational entity is the lead, identify which one. *(Add lines as needed)*

Educational entities (County Office of Education and/or Charter School(s))	
1.	Sierra County Office of Education
2.	
3.	

Authorized Signor:



Name (Signature)

Behavioral Health Coordinator

Name and Title (Print)

Imarsh@sierracounty.ca.gov

Email

11/15/2021

Date

Sierra

County

530-993-6745

Telephone

ATTACHMENT 3: ECONOMICALLY DISADVANTAGED COMMUNITIES

Applicants must show how they meet the Economically Disadvantaged Communities requirement by providing the following program information for each school in the proposed MHSSA program

Economically Disadvantaged Communities						
VI.B.	Enrollment Data					
		School District (Name)	School (Name)	Title 1 (Y/N)	Total Enrollment (Count)	Total Enrollment in Free and Reduced-Price Meal program (Count)
	1	Sierra Plumas Joint Unified School District	Downieville Elementary	Y	21	9
	2	Sierra Plumas Joint Unified School District	Downieville Junior/Senior High School	Y	28	8
	3	Sierra Plumas Joint Unified School District	Loyalton Elementary	Y	185	67
	4	Sierra Plumas Joint Unified School District	Loyalton Junior/Senior High School	Y	157	42
	5	Sierra Plumas Joint Unified School District	Sierra Pass	Y	4	2
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
		(Add lines as needed)				

ATTACHMENT 4: PROPOSED PLAN

Proposed Plan	
VI.C.	<p>Provide a brief program plan that describes the MHSSA program being implemented and how funds will be used in support of the MHSSA program</p> <p>Description of Sierra County Geography: Sierra County is the second least populated county in the State of California. Considered a "Frontier County" because of remoteness and population density; Sierra County has no stoplights, fast food restaurants, movie theaters, public transportation systems, pharmacies, hospitals, shopping centers or event centers. Most communities are geographically isolated from services. Communities are isolated from each by at least 5 miles with no development between them. The county is bisected by the Sierra Nevada Mountain range. One pass (Yuba Pass, elevation 6,701 ft.) provides the access between the east and west side communities. Harsh weather and mountain driving conditions make travel during the winter months treacherous. Sierra County shares a border with the State of Nevada. Neighboring counties are Plumas, Lassen, Nevada and Yuba.</p> <p>Description of Services Available in Sierra County: Primary health care is provided through satellite clinics provided by Eastern Plumas Health Care and Western Sierra Medical. These sites are staffed by Nurse Practitioners and only basic health care is provided. Any specialty medical need or major medical need is provided out of the County. The only mental health services provided in the County is through Sierra County Behavioral Health. Services for mild to moderately ill individuals or those who are insured are not available within the County. Individuals who are not eligible to receive services through Sierra County Behavioral Health travel out of county to receive services. Families, schools, probation, law enforcement and Sierra County Behavioral Health struggle to find enough prevention/early intervention services for our community members who are at risk of developing a mental illness. Thus, all community members are at risk.</p> <p>Identified Gaps in Services for Youth: As mentioned above, Sierra County Behavioral Health (SCBH) is the only behavioral health agency located in Sierra County. Specialty Mental Health Services are offered through SCBH, excluding youth who do not qualify or whose family has private insurance. All youth are experiencing health inequities considering the lack of services available within the county. Children living in Sierra County experience health disparities in relation to children living in neighboring counties. In general, families must travel out of the county to receive mental health services. The current mental health services are provided on a limited basis with waiting lists through Sierra County Behavioral Health and limited access to school-based therapists. The long-term stress of living with COVID-19 has created trauma for our youth. As a result, Sierra County Schools are experiencing an uptick in students who are displaying signs of depression or anxiety expounded by the inherent risk factors of developing a mental illness due to the social determinants of health Sierra County community members experience. In addition, schools are recognizing an increase in children who have experienced childhood trauma and substance abuse in their homes.</p> <p>Plan Description: An intense universal prevention, early intervention approach to providing mental health services in our school district is the foundation of Sierra County's Mental Health Student Services Act plan.</p>

School based counselors/therapists, a Certified Behavior Analyst, increased hours for our Student/Parent Navigator, and a Peer Support staff member to assist the Student/Parent Navigator in running a Loyalton High School Wellness Center are the services/programs which will be implemented with this funding source.

Increase capacity of counseling/therapy available to school aged youth:

Increasing the capacity will allow all school aged youth access to school-based counseling/therapy throughout the Sierra/Plumas Joint Unified School District through a universal school-based early intervention program with no eligibility requirements (i.e. identified as Severely Emotionally Disturbed, insured or underinsured, waiting lists, etc.). The geographic barrier to mental health services will be reduced. The existing social determinant of health due to lack of access to needed mental health services would shift as mental health equity increases through offering equitable access to counseling/therapy.

To accomplish increased school-based counseling/therapy MFTs and/or a Child Psychologists would be hired. In-person school-based contractors or employees can be hired or contracts through telehealth will be attained. Case management will be provided through the Student/Parent Navigator's additional 15 hours per week.

Behavior Analyst Services:

Law enforcement, probation, and the schools struggle to find successful outcomes when working with children who suffer from behavioral issues. Having a Behavior Analyst at school sites will ensure the teacher and family is confident in implementing Applied Behavior Analysis (ABA) programs with fidelity and collecting and analyzing the appropriate data in order for the student to be as successful as possible. Professional development for teachers, law enforcement, parents and other school staff addressing behavior will be provided by the Behavior Analyst.

Loyalton High School Wellness Center:

A Loyalton High School Wellness Center will be established to allow students to access a compassionate, safe environment as they deal with the issues stated above. Current events have also created stress/trauma among students struggling to understand racism, gender identity, biases, and general differences. The High School Wellness Center will include evidence-based activities/programs to increase self-efficacy of resiliency factors reducing or mitigating the risk of mental health issues. A Peer Support staff member will be hired to facilitate programs and provide supportive conversation. The Student/Parent Navigator will be housed at the High School Wellness Center and will provide Case Management services to those youth seeking counseling/therapy. Access and linkage to Specialty Mental Health Services will be provided through the Student/Parent Navigator.

The successful implementation of the programs/services listed above will create an opportunity to provide wraparound type services for Sierra County youth.

VI.C.	<p>Provide a brief explanation of what will be accomplished during each of the following phases:</p> <p>a. Program Development Program development will include research of evidence-based programs/activities and whether or not there is a need to implement a contract with telehealth. Recruitment of staff will take place. Purchasing the needed goods and capital outlays identified in the Program Development Budget will also take place. Reporting/evaluation tools will need to be drafted during this time as well.</p> <p>b. Program Operations Actual staffing and implementation of counseling/therapy, behavioral analyst activities, and the Loyaltan High School Wellness Center will be considered to be the program operations phase. At that point reporting data will start to be obtained.</p>

ATTACHMENT 5: PROPOSED BUDGET

Provide proposed budget, by project phase, up to the total Grant Funding Cap for the Applicant's population designation (See Table V-1)

Proposed Budget			
D.1.a.	Program Development		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Proposed Budget – Program Development</td> <td style="width: 30%; text-align: right;">\$95,300</td> </tr> </table>	Proposed Budget – Program Development	\$95,300
Proposed Budget – Program Development	\$95,300		
D.2.	<p>Provide brief description on the types of costs that are planned to be incurred</p> <p>The following costs have been broken down as line items listed below.</p> <p style="margin-left: 20px;">a. This can include, but not limited to</p> <p style="margin-left: 40px;">1. Staffing</p> <p style="margin-left: 60px;">\$1,500 Recruitment of Counselor/MFT</p> <p style="margin-left: 60px;">\$1,500 Recruitment of Peer Staff</p> <p style="margin-left: 60px;">\$1,600 Telehealth research & contract prep.</p> <p style="margin-left: 60px;">\$1,600 Research of Evidence Based Programs/Activities for the High School Wellness Center</p> <p style="margin-left: 60px;">\$1,600 Drafting of evaluation tools for each program</p> <p style="margin-left: 60px;">\$20,000 SPJUSD Startup Admin</p> <p style="margin-left: 60px;">\$20,000 County Startup Admin</p> <p style="margin-left: 40px;">2. Contractors - None</p> <p style="margin-left: 40px;">3. Trainings - None</p> <p style="margin-left: 40px;">4. Goods</p> <p style="margin-left: 60px;">\$10,000 Purchase of initial art/activity supplies</p> <p style="margin-left: 60px;">\$3,000 Purchase of evidence-based programs/activities for High School Wellness Center</p> <p style="margin-left: 60px;">\$1,500 Purchase of material to paint or cover walls, window coverings for High School Wellness Center</p> <p style="margin-left: 60px;">\$10,000 Purchase of 3 laptops for each school site</p> <p style="margin-left: 60px;">\$15,000 Purchase of Software purchase and licenses</p> <p style="margin-left: 60px;">\$3,000 Purchase of washer/dryer for High School Wellness Center</p> <p style="margin-left: 60px;">\$10,000 Purchase of furniture/microwave/refrigerator/TV for High School Wellness Center</p> <p style="margin-left: 40px;">5. Capital Outlays</p>		

D.1.b.	Program Operations					
		Proposed Budget – Program Operations				
		Year 1	Year 2	Year 3	Year 4	Total Program Operations
		\$336,476	\$381,476	\$381,476	\$381,476	\$1,480,904
D.2.	Provide brief description on the types of costs that are planned to be incurred					
	The types of costs have been broken down as line items listed below.					
	a. This can include, but not limited to					
	1. Staffing					
		Year 1	Year 3-4			
	Student/Parent Navigator increase of 15 hours per week	17,160	17,160			
	Peer Support Specialist – High School Wellness Center	35,200	35,200			
	County Data Collection/Submission	6,600	6,600			
	County Admin	9,858	29,858			
	SPJUSD Admin	9,858	29,858			
	2. Contractors					
	Counselor/Therapist/Telehealth	150,000	150,000			
	Behavior Analyst	52,800	52,800			
	Special Group Consultant/Facilitator for High School Wellness Center	15,000	15,000			
	3. Trainings					
	Continuing Education	5,000	5,000			
	Cultural Awareness	5,000	5,000			
Other as pertinent to student/staff needs	5,000	5,000				
4. Goods						
Purchase of art/activity supplies for the High School Wellness Center	5,000	5,000				
Healthy food/supplies for the High School Wellness Center	20,000	20,000				
5. Capital Outlays						
None						
D.1.c.	Total Grant Request					
	Total Grant Request (Total Program Development + Total Program Operations)					\$1,576,204

ATTACHMENT 6: FINAL SUBMISSION CHECKLIST

Complete this checklist to confirm the items in your application. Place a check mark or "X" next to each item that you are submitting to Commission. For your application to be complete, all required attachments along with this checklist shall be returned with your application package.

Check	DESCRIPTION
X	Attachment 1: Application Cover Sheet/Minimum Requirements
X	Attachment 2: Intent to Apply
X	Attachment 3: Economically Disadvantaged Communities
X	Attachment 4: Proposed Plan
X	Attachment 5: Proposed Budget
X	Attachment 6: Final Submission Checklist
X	Attachment 7: Payee Data Record (Std 204)

*Not signed, waiting
for final submittal*

ATTACHMENT 7: PAYEE DATA RECORD (STD 204)

The Applicant must complete and submit Payee Data Record (STD. 204) with its Final Application.

This form is available at: <http://www.documents.dgs.ca.gov/dgs/fmc/pdf/std204.pdf>

PAYEE DATA RECORD

(Required when receiving payment from the State of California in lieu of IRS W-9 or W-7)
STD 204 (Rev. 03/2021)

GENERAL INSTRUCTIONS

Type or print the information on the Payee Data Record, STD 204 form. Sign, date, and return to the state agency/department office address shown in Section 6. Prompt return of this fully completed form will prevent delays when processing payments.

Information provided in this form will be used by California state agencies/departments to prepare Information Returns (Form 1099).

NOTE: Completion of this form is optional for Government entities, i.e. federal, state, local, and special districts.

A completed Payee Data Record, STD 204 form, is required for all payees (non-governmental entities or individuals) entering into a transaction that may lead to a payment from the state. Each state agency requires a completed, signed, and dated STD 204 on file; therefore, it is possible for you to receive this form from multiple state agencies with which you do business.

Payees who do not wish to complete the STD 204 may elect not to do business with the state. If the payee does not complete the STD 204 and the required payee data is not otherwise provided, payment may be reduced for federal and state backup withholding. Amounts reported on Information Returns (Form 1099) are in accordance with the Internal Revenue Code (IRC) and the California Revenue and Taxation Code (R&TC).

Section 1 – Payee Information

Name – Enter the name that appears on the payee's federal tax return. The name provided shall be the tax liable party and is subject to IRS TIN matching (when applicable).

- Sole Proprietor/Individual/Revocable Trusts – enter the name shown on your federal tax return.
- Single Member Limited Liability Companies (LLCs) that is disregarded as an entity separate from its owner for federal tax purposes – enter the name of the individual or business entity that is tax liable for the business in section 1. Enter the DBA, LLC name, trade, or fictitious name under Business Name.
- Note: for the State of California tax purposes, a Single Member LLC is not disregarded from its owner, even if they may be disregarded at the Federal level.
- Partnerships, Estates/Trusts, or Corporations – enter the entity name as shown on the entity's federal tax return. The name provided in Section 1 must match to the TIN provided in section 3. Enter any DBA, trade, or fictitious business names under Business Name.

Business Name – Enter the business name, DBA name, trade or fictitious name, or disregarded LLC name.

Mailing Address – The mailing address is the address where the payee will receive information returns. Use form STD 205, Payee Data Record Supplement to provide a remittance address if different from the mailing address for information returns, or make subsequent changes to the remittance address.

Section 2 – Entity Type

If the Payee in Section 1 is a(n)...	THEN Select the Box for...
Individual • Sole Proprietorship • Grantor (Revocable Living) Trust; disregarded for federal tax purposes	Sole Proprietor/Individual
Limited Liability Company (LLC) owned by an individual and is disregarded for federal tax purposes	Single Member LLC-owned by an individual
Partnerships • Limited Liability Partnerships (LLP) • and, LLC treated as a Partnership	Partnerships
Estate • Trust (other than disregarded Grantor Trust)	Estate or Trust
Corporation that is medical in nature (e.g., medical and healthcare services, physician care, nursery care, dentistry, etc.) • LLC that is to be taxed like a Corporation and is medical in nature	Corporation-Medical
Corporation that is legal in nature (e.g., services of attorneys, arbitrators, notary publics involving legal or law related matters, etc.) • LLC that is to be taxed like a Corporation and is legal in nature	Corporation-Legal
Corporation that qualifies for an Exempt status, including 501(c) 3 and domestic non-profit corporations.	Corporation-Exempt
Corporation that does not meet the qualifications of any of the other corporation types listed above • LLC that is to be taxed as a Corporation and does not meet any of the other corporation types listed above	Corporation-All Other

Section 3 – Tax Identification Number

The State of California requires that all parties entering into business transactions that may lead to payment(s) from the state provide their Taxpayer Identification Number (TIN). The TIN is required by R&TC sections 18646 and 18661 to facilitate tax compliance enforcement activities and preparation of Form 1099 and other information returns as required by the IRC section 6109(a) and R&TC section 18662 and its regulations.

Section 4 – Payee Residency Status

Are you a California resident or nonresident?

- A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California.
- A partnership is considered a resident partnership if it has a permanent place of business in California.
- An estate is a resident if the decedent was a California resident at time of death.
- A trust is a resident if at least one trustee is a California resident.
 - For individuals and sole proprietors, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose that will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.

For information on Nonresident Withholding, contact the Franchise Tax Board at the numbers listed below:

Withholding Services and Compliance Section: 1-888-792-4900
For hearing impaired with TDD, call: 1-800-822-6268

E-mail address: wscs.gen@ftb.ca.gov
Website: www.ftb.ca.gov

Section 5 – Certification

Provide the name, title, email address, signature, and telephone number of individual completing this form and date completed. In the event that a SSN or ITIN is provided, the individual identified as the tax liable party must certify the form. Note: the signee may differ from the tax liable party in this situation if the signee can provide a power of attorney documented for the individual.

Section 6 – Paying State Agency

This section must be completed by the state agency/department requesting the STD 204.

Privacy Statement

Section 7(b) of the Privacy Act of 1974 (Public Law 93-579) requires that any federal, state, or local governmental agency, which requests an individual to disclose their social security account number, shall inform that individual whether that disclosure is mandatory or voluntary, by which statutory or other authority such number is solicited, and what uses will be made of it. It is mandatory to furnish the information requested. Federal law requires that payment for which the requested information is not provided is subject to federal backup withholding and state law imposes noncompliance penalties of up to \$20,000. You have the right to access records containing your personal information, such as your SSN. To exercise that right, please contact the business services unit or the accounts payable unit of the state agency(ies) with which you transact that business.

All questions should be referred to the requesting state agency listed on the bottom front of this form.